

**Research Title:** The role of social, cultural and symbolic capital in generating national competitive position in Sierra Leone

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## Abstract

National competitiveness is forged by the dominant network of Hofstede(an) values and Leung's social expectations that configure "the set of institutions, policies and factors that determine the level of productivity of a country" (Porter & Schwab, 2008). The development of social infrastructure and political institutions (SIPI) enjoys the clearest link – in the literature - to the relative wealth and poverty of countries.

Porter's seminal 1990 work did not fully account for the contribution of a country's history and culture to its national competitiveness. His competitiveness Diamond was separated from SIPI in the World Economic Forum's 2008 Global Competitiveness Report (GCR). However, the GCR does not include a theory of the economic sociology of national competitiveness.

Bourdieu's sociology of competition is proposed as the foundation of an extended framework. The alternative Coleman/Granovetter/Putnam sociology of integration, popular in business schools and international development including the World Bank, is weaker; albeit with positive contributions that are best harnessed within a Bourdieurian framework. It omits many aspects of economic action, including a link to the macro-economic level, culture, and politics – all of which are integrated within Bourdieu's economy of practices. Bourdieu's competition is more consistent with the relevant economics than is Putnam: including, inter alia, the opportunism of Williamson's Contracting Man; Akerlof's dishonest lemons; the multi-person prisoners' dilemmas of Dixit's economic governance; Fehr & Tyran's strategic complementarity of a few and Hardin's Tragedy of the Commons. Bourdieu and the economists indicate the imperative to proactively manage the conflicts inherent in human choices regarding scarce resources. Bourdieu's Neo-Marxian politics should not prejudice the dispassionate use of the neutral contributions of his economic sociology.

External national *competitiveness* demands internal national *cooperation*. This requires risk mitigation of the inevitable structural forces of Bourdieurian conflict, through the systemic development and inter-generational sustenance of requisite levels of Polanyi's social interest and Putnam's social trust.

Theoretical and applied frameworks are developed that utilise economic and game theory constructs as bridges for the Bourdieurian transport of social, cultural and symbolic capital into the arena of the economy. A rich, mixed methods, exploratory research on Sierra Leone is primarily driven by ethnographic action research to build productivity-enhancing structures of cooperation within the professional sector responsible for a basic requirement of the GCR i.e. the strength of auditing and financial reporting.

Taken with the action research, supplementary cross-sectional and contextual analysis suggests that Sierra Leone has the Societal Cynicism dimension, linked to weaker co-operation, lower performance and lower productivity, in Leung's 2002 studies of social axioms.

Results of the action research included the private design and promotion of a new national institution, recognised by the International Accounting Standards Board and the Sierra Leone Government, that seeks to deliver Hardin's "mutual coercion, mutually agreed upon" within the auditing and accounting sector of Sierra Leone i.e. to build the foundations for a sectoral contribution to a resurgence of national competitiveness.

Key words: national competitiveness; comparative advantage; Diamond; national productivity; culture; ethnicity; diversity; capital; field; habitus; social capital; cultural capital; symbolic capital; natural capital; cross-cultural studies; values; social axioms; economic sociology; economics; sociology; strategic risk management; game theory; Societal Cynicism; Lemons; transaction costs; prisoners' dilemma; financial governance; strategic complementarity; strategic substitutability; mixed methods; Sierra Leone; Africa; ethnography; action research; qualitative; quantitative; World Economic Forum; Global Competitiveness Report; auditing; accounting; financial reporting; International Accounting Standards Board; Institute of Chartered Accountants of Sierra Leone; International Federation of Accountants; National Standard Setters; Porter; Bourdieu; Hofstede; Leung; Coleman; Granovetter; Putnam; World Bank; Williamson; Akerlof; Dixit; Fehr; Tyran; Hardin.

## **Dedication**

This research is dedicated to the precious memory of my grandparents Poto and Bob. It has been built on Ekundayo's love and patience; and was undertaken in the hope that, despite all, my dear children Nkiruka, Mosan and Temitayo will inherit a resurgent Sierra Leone that will have regained its respect in the world community.

## Research Thesis Submission

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Version: <i>(i.e. First, Resubmission, Final)</i>	Final	Degree Sought (Award <b>and</b> Subject area)	Doctor of Business Administration

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## **CHAPTER 1 – INTRODUCTION**

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful.

For example: “S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

## 1.1 Sierra Leone

Sierra Leone was founded by returned slaves from Britain and North America in 1787<sup>1</sup>. The colony of Sierra Leone (roughly the current day Western Province around Freetown) was supervised by the British, but effectively administered by the freed slaves and their descendants. Writing in 1916, H. O. Newland observed with respect:

“...here the black man rules. The municipality and many of the principal public offices are in his hands. He is represented in the Legislative Assembly....More ships call at Sierra Leone than any other West African port. Accessibility to the shore, facilities for coaling, and the possession of an excellent water supply give it this pre-eminence....There is no...extortionate charge. The black boys are all licensed, and the Government has fixed the charge at one shilling. Compare this with other ports on the Coast, at Accra [Ghana], for example, where it costs nearly ten shillings to land....The...population of the colony...[is] about 78,000, and that of the protectorate about 1,500,000.” Newland (1916: 10-13).

This contrasts with a report on Sierra Leone commissioned by The Independent in 2007:

“...the Port of Freetown is Sierra Leone’s economic hub...War damage, neglect and a lack of investment - combined with poor management and plain theft - had given the port a reputation for being one of the most expensive and inefficient in West Africa. Impressed by the highly successful port operations in nearby Ghana, President Kabbah turned to his near neighbour for help. The task of overseeing Freetown’s improvement and expansion was subsequently given to Nestor Galley, the Director of Ghana’s Takoradi Port.” World Report International Ltd (2007, July 21: 3).

In 1896, the Sierra Leone hinterland came under British control as a protectorate. Following the Second World War, the indigenous populations of the protectorate gained greater political voice, culminating in the election of Dr (later Sir) Milton Margai of the Sierra Leone People’s Party (SLPP) as Chief Minister in 1953 and later Prime Minister in 1958. He led the country to full independence on April 27th 1961.

The SLPP ruled until 1967 when the electoral victory of the opposition All Peoples Congress (APC) was cut short by the country's first military coup. But the military eventually handed over to the APC and its leader, Siaka Stevens, in 1968. He turned the country into a one-party state in 1978. He finally retired in 1985, handing over to

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<sup>1</sup> This section is based – with limited additional inserts and the quotes - on a country profile by the UK Government: Foreign & Commonwealth Office (2010, July 1).

the head of the armed forces, General Momoh. Under popular pressure, one party rule was ended in 1991, and a new constitution providing for a return to multi-party politics was approved in August of that year. Elections were scheduled for 1992. But, by this stage, Sierra Leone's institutions had collapsed, mismanagement and corruption had ruined the economy and rising youth unemployment was a serious problem.

Taking advantage of the collapse, a rebel movement, the Revolutionary United Front (RUF) emerged, with backing from a warlord, Charles Taylor, in neighbouring Liberia, and in 1991 led a rebellion against the APC government. The government was unable to cope with the insurrection, and was overthrown in a junior Officers coup in April 1992. The war was officially declared ended in 2002. The present APC government and President Koroma were elected in August/September 2007 for a five year term. They replaced an SLPP government that had been in power since 1996. President Koroma has publicly stated his priorities will be to improve energy supplies; strengthen the Anti-Corruption Commission; and increase employment.

Sierra Leone, with an estimated current population of about 6m – of which about 1.2m reside in Freetown - is situated on the west coast of Africa and shares borders with Guinea and Liberia. At 27,000 square miles, it is roughly the size of Scotland. Its 400km coastline overlooks the North Atlantic Ocean.

Sierra Leone, today, lies towards the bottom of the United Nations Development Programme's Human Development Index. Poverty is high, 57% live on less than a dollar a day and 74% live on less than \$2 a day. The large diaspora provides a safety net with significant remittances going back home. Sierra Leone's tradition of high education standards has been eroded in the past two decades<sup>2</sup>. Almost two-thirds of the population are now illiterate, although school attendance has gone up significantly since the end of the war. The RUF rebellion also caused massive population displacement and prevented the delivery of services to the countryside. Some recent progress has been registered, including on food security, but reversing the damage is a long-term and costly task.

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<sup>2</sup> See Appendix X1.

## 1.2 National Competitiveness

Sierra Leone is often cited as a potentially rich country given its ample endowment of natural resources; which provide national comparative advantages in some factors of economic production (Ministry of Trade & Industry, 2008: 4; S 2.6.5). But comparative advantage does not assure prosperity; and may only confer “fleeting advantages” (Porter, 1990: 15; S 2.7; S 3.2).

The World Economic Forum described national competitiveness as “the set of institutions, policies and factors that determine the level of productivity of a country” (Porter & Schwab, 2008: 3; Schwab, 2010: 4; S 3.2). A country’s relative competitiveness reflects the extent to which it is able to provide rising prosperity to its citizens (Porter & Schwab, 2008: 3). National competitive position reflects the relative *efficiency and effectiveness* (Porter, 1990: 76; S 2.7; S 3.2) with which a national business environment allows the exploitation of comparative advantages (some natural, some man-created) to achieve national prosperity. That efficiency and effectiveness appears to be substantially driven by the quality and the attitudes of the people who run the essential social infrastructures and political institutions-SIPI- Porter & Schwab, 2008: 47; S 3.2.

Michael Porter’s seminal 1990 work recognised the importance of a nation’s history and culture in shaping the competitiveness of his “Diamond” framework of the determinants of national competitive advantage (Porter, 1990: 562). However, the Diamond (Porter, 1990: 127;

Figure 7; S 2.7) lacks an explicit recognition of this apparently key role of socio-cultural variables in national competitiveness. Given Porter’s link between national competitiveness, national productivity and national standards of living; contemporary Sierra Leone has, *prima facie*, an acute problem of low competitiveness. The quote from Newland (1916; S 1.1) suggests that this was not always the case. This thesis seeks to assess the contribution of national culture to this present-day reality primarily through a longitudinal ethnographic action research between 2007 and 2010 of the Institute of Chartered Accountants of Sierra Leone (ICASL) – chapter 5 that is informed by the synthesised evidence from a literature review and a country-specific socio-cultural, economic and competitiveness contextual analysis (Chapter 2 & S 3.1) and a supplementary cross-sectional survey of values and social beliefs that is de-



signed to extend to key institutions in the financial governance sector that lie outside the membership of ICASL (chapter 6).

ICASL and the surveyed financial governance sector have exclusive statutory responsibilities for a “basic requirement” of national competitiveness i.e. “strength of auditing and reporting” (Porter & Schwab, 2008: 39; Schwab, 2010: 45; S 3.1.4).

## **1.3 Research Focus & Business Contribution**

### ***1.3.1 Research Focus***

This research analysed the contribution of national culture in generating the national business environment that has configured the relatively weak contemporary national competitiveness of Sierra Leone.

The research results offer a business contribution to practice and a second contribution to theory.

### ***1.3.2 Business Contribution at the level of Practice***

The accounting and audit profession of a country is recognised as an important contributor to national competitiveness (Porter & Schwab, 2008: 39; S 2.7). The situational analysis of the Sierra Leonean profession documented at the outset of this research (Figure 13; S 5.5.1) showed a weak professional infrastructure with serious questions of credibility. The primary action research in Chapter 5 and the supplementary cross-sectional survey in Chapter 6 provided insights into the values and social axioms that are associated with this reality. The results (S 5.5; Chapter 6) indicated that the profession displayed evidence of counterproductive work values, axioms and behaviours that were consistent with those observed in the wider society (S 3.1).

The literature (Akerlof, 1970: 499; S 2.5.1 & Dixit, 2009: 8-26; S 2.5.3) suggested that potential remedies include private initiative in the design and building of national institutions that can set and police credible standards of professional performance. This research has had a singular role in the development of the vision, strategy, naming, operational policies and processes, administration, legal structures and strategic alliances that have created the Sierra Leone Accountability Foundation (SLAF) and its operating unit, the Council for Standards of Accounting, Auditing, Corporate &

Institutional Governance (CSAAG) as the umbrella regulatory and policing national institution for the entire profession in Sierra Leone – public sector, private sector and not-for-profit sector<sup>3</sup>. The innovativeness of this structure and the increasing profile and credibility of CSAAG in the international profession saw the appointment of this researcher, in 2010, to a prestigious committee of the International Accounting Standards Board that is charged with the world-wide regulation of the International Financial Reporting Standard for Small & Medium Sized Entities. The researcher was appointed by the Institute of Chartered Accountants of Sierra Leone, in 2009, as the founding chairman of SLAF & CSAAG.

Taken with the action research, supplementary cross-sectional and contextual analysis suggests that Sierra Leone has the Societal Cynicism dimensions, linked to weaker cooperation, lower performance and lower productivity, in Leung's 2002 studies of social axioms.

Results of the action research included the private design and promotion of a new national institution, recognised by the International Accounting Standards Board and the Sierra Leone Government, that seeks to deliver Hardin's "mutual coercion, mutually agreed upon" within the auditing and accounting sector of Sierra Leone i.e. to build the essential foundations for a sectoral contribution to a resurgence of national competitiveness.

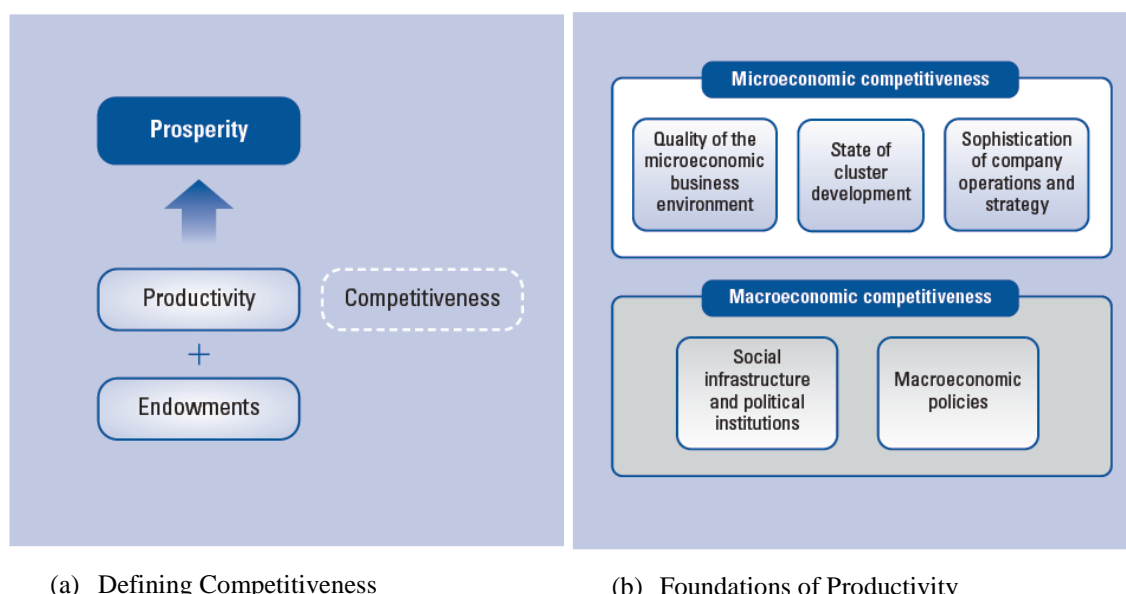
### ***1.3.3 Business Contribution at the level of Theory***

The Diamond (Porter, 1990: 127;

Figure 7; S 2.7) does not explicitly provide for the analysis of the important role of socio-cultural variables in national competitiveness. This was effectively recognised by Michael Porter when he led the development of a new Global Competitiveness Index (GCI) for the World Economic Forum (Porter & Schwab, 2008). They defined competitiveness as a driver of national productivity and prosperity and illustrated the "foundations of productivity" as below:

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<sup>3</sup> For details, see the website for CSAAG that was developed by this researcher:  
<https://sites.google.com/a/ica-sl.org/slaf/home-1>



**Figure 1: Defining Competitiveness & the Foundations of Productivity**

Source: Porter & Schwab, 2008: 45

Porter's Diamond was positioned as a contributor to the understanding of micro-economic competitiveness, especially the quality of the micro-economic business environment (Porter & Schwab, 2008: 49). Ex post measures were identified for the role of culture, especially through social infrastructure and political institutions (SIPI). These measures, it was implied, were not adequately analysed by the Diamond framework. However, the GCR does not include a theory of the economic sociology of national competitiveness.

In S 3.3, a theoretical framework is offered – founded on Pierre Bourdieu's integrated theory of capital, field and habitus –that provides for the analysis of the contribution of culture to national competitiveness at both the micro and the macro-economic levels. It suggests that the generic unit of competitiveness may be the Bourdieurian field of struggle (S 2.2.2.5). Legal economic entities such as firms, governments and countries may be decomposable into component socio-cultural fields that may be wholly or partially enclosed within the legal field. Component fields may include overlapping alliances of interests that may be competing for Bourdieurian capital within the legal entity.

The character of this socio-symbolic competition, i.e. whether malign or benign (S 2.2.2.4), may have implications for national productivity through the impact on the ability of the legal entity to compete – *efficiently and effectively* (Porter, 1990: 76; S 3.2) - against external rivals. Legal boundaries of firms and countries may be inciden-

tal to national competitiveness; whilst internal socio-cultural attributes/habitus shaped within component Bourdieurian fields may be important generic drivers of relative national competitiveness.

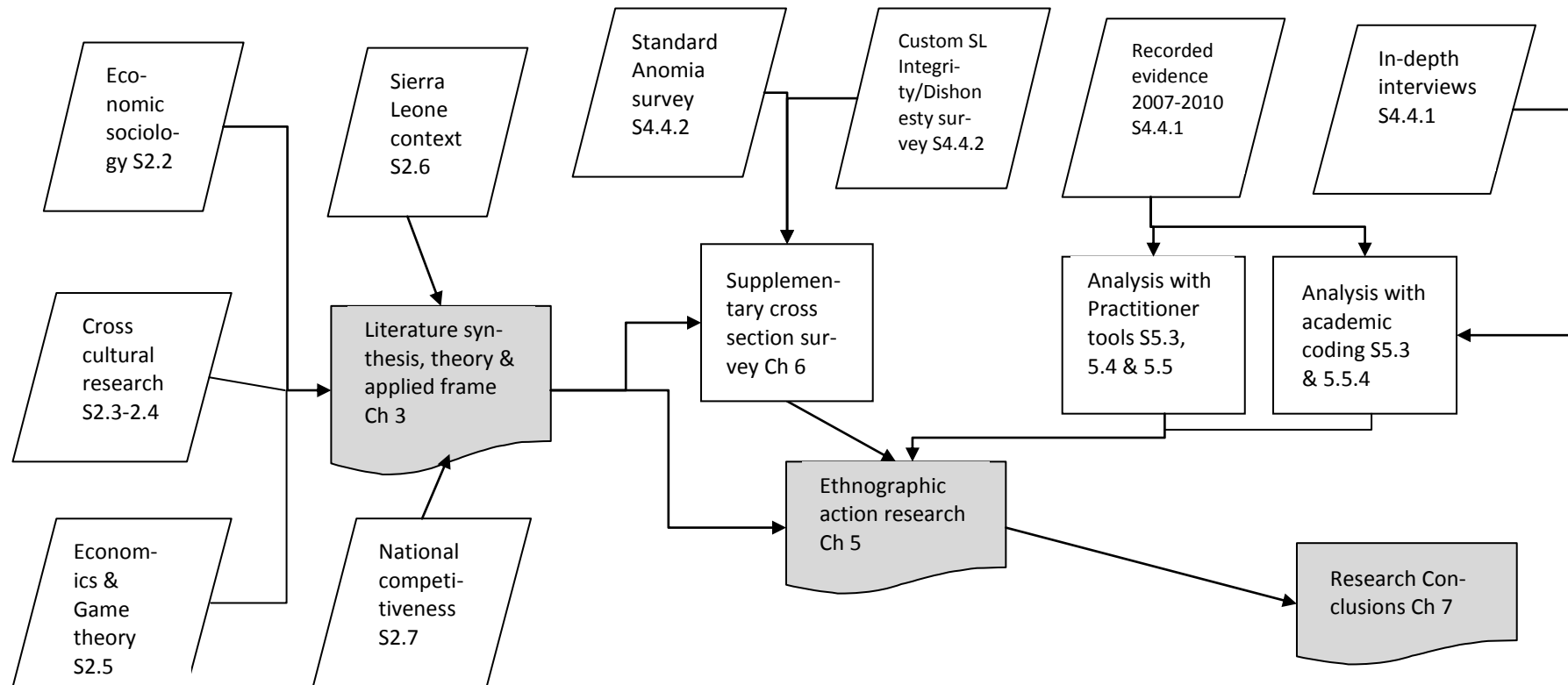
In S 3.2, a toolkit, the Tug of War, is proposed for the application of the theory to practice. The utility of this toolkit is demonstrated in the research conclusions (Chapter 7) through its use to analyse the contribution of national culture to the contemporary national competitiveness of Sierra Leone. Those conclusions are communicated within the structure shown in Figure 1 (b) above. The action research in Chapter 5 is an exploration of the socio-cultural structures that configure the contribution to national competitiveness of the Bourdieurian field of accounting and auditing in Sierra Leone. It also includes a qualitative examination of the profession's dominant habitus, which is supported by the preliminary exploration of habitus documented in the supplementary cross sectional survey of the sector in Chapter 6; and with the habitus of the wider society indicated by the contextual analysis of Chapter 2.

The resurgence of economic sociology since the 1980s has seen increased research, especially by business schools (Smelser & Swedberg: 2005: 20; S 2.2.4.2). The association of Bourdieu's theory with Neo-Marxian class warfare and political activism (S 2.2.4.2) cannot have endeared him to the business schools that produce the executives of modern capitalism. This is despite criticism, cited in Smelser & Swedberg, that the favoured Coleman/Granovetter/Putnam school omits consideration of many aspects of economic action, including a link to the macro-economic level, culture, and politics – all of which are integrated within Bourdieu's economy of practices. Bourdieu's political rhetoric should not prejudice the dispassionate examination of the neutral contributions of his economic sociology.

National *competitiveness* demands national *cooperation* (S 2.2.4.3). This must be attained, with risk mitigation of the inevitable structural forces of Bourdieurian conflict, through the systemic development and inter-generational sustenance of requisite levels of Polanyi's social interest and Putnam's social trust.

## 1.4 A Road Map to the Research

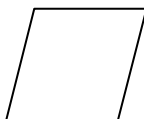


The key to the symbols used in this figure, and brief narratives explaining each element, are on the following pages. NOTE: S = Section. Ch = Chapter.



**Figure 2: An Explanatory Road Map to the Research**

Source: Author Construction. See key to symbols and brief narratives on following pages.

Key to Symbols:

	Data input: preliminary analysis of (a) sources of literature and/or (b) data collection for field research
	Processing of Data through intermediate analysis and synthesis and/or secondary research output
	Primary Research Output through advanced analysis and synthesis

An overview of the key elements of the research is shown on the following page.

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
<p><b><i>Economic Sociology</i></b>  <i>Source:</i> Section 2.2  <i>Scope:</i> Two primary streams of modern economic sociology plus specialist area of economic sociology of cultural diversity. Considers relevance to Sierra Leone context.  <i>Relevance:</i> Includes Bourdieu’s economic sociology that provides the basis for the research output of an economic sociology of national competitiveness.</p>		<p><b><i>Literature Synthesis, Theory &amp; Applied Frame</i></b>  <i>Source:</i> Chapter 3  <i>Scope:</i> Literature synthesis (Section 3.1); Applied framework (“Tug of War”) for the economic sociology of national competitiveness (Section 3.2); Theory for the economic sociology of national competitiveness (Section 3.3); Research Question and Research Objective (Section 3.4).</p>
<p><b><i>Cross-Cultural Research</i></b>  <i>Source:</i> Sections 2.3 &amp; 2.4  <i>Scope:</i> Global cross cultural studies of the impact of differences in values, social axioms and personality traits on work behaviours plus research on practices of strategic culture change  <i>Relevance:</i> Values, social axioms and traits are the drivers of cultural differences. Any impact of cultural differences on work behaviours has a</p>		<p><i>Relevance:</i> Delivers core research output of a pure and ap-</p>

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
<p>direct effect on productivity and thus on the economic sociology of national competitiveness.</p>		<p>plied theory of the economic sociology of national competitiveness.</p>
<p><b><i>Economics &amp; Game Theory</i></b>  <i>Source:</i> Section 2.5  <i>Scope:</i> Economics of dishonesty; transaction cost economics; economic impact of multi-person prisoners' dilemmas; mechanisms for the impact of the rationality and behaviour of a few on aggregate economic outcomes. Considers relevance to Sierra Leone context.  <i>Relevance:</i> Mechanism through which behaviours with a socio-cultural source can impact on productivity, economic outcomes and competitiveness.</p>		
<p><b><i>Sierra Leone Context</i></b>  <i>Source:</i> Section 2.6  <i>Scope:</i> Detailed consideration of the socio-economic, diversity and cultural context. Further examines links with the economic sociology, cross cultural and economics &amp; game theory literature.  <i>Relevance:</i> Provides base for concluding on the socio-cultural influences</p>		



Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
<p>that may impact on national productivity and national competitiveness.</p> <p><b><i>National Competitiveness</i></b>  <i>Source:</i> Section 2.7  <i>Scope:</i> Detailed examination of national competitiveness with a focus on Michael Porters' leading theory. Further considers evidence of Sierra Leone competitiveness.  <i>Relevance:</i> Provides the basis for synthesising Bourdieu's sociology of competition with Porter's theory of national competitiveness to derive the research contribution of an economic sociology of national competitiveness.</p>		
<p><b><i>Standard Anomia Survey</i></b>  <i>Source:</i> S 4.4.2 &amp; Chapter 6  <i>Scope:</i> Uses the Srole scale which has been widely used in the sociological literature. Since 1973, the Srole scale has been used in the US General Social Survey of the National Opinion Research Center. This proven research instrument offers a competent proxy for alienation and, in addition, provides a powerful measure of cultural and symbolic capital that</p>	<p><b><i>Supplementary Cross Section Survey</i></b>  <i>Source:</i> Chapter 6  <i>Scope:</i> Due to concerns about the sample size (101) achieved by the researcher, the analysis was restricted to basic descriptive statistics</p>	<p><b><i>Ethnographic Action Research</i></b>  <i>Source:</i> Chapter 5  <i>Scope:</i> Strengthening of the Institute of Chartered Accountants of Sierra Leone between 2007 and 2010.  <i>Relevance:</i> Attempt at strategic</p>

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
<p>has wide currency in the literature.</p> <p><i>Relevance:</i> Provides a measure of a socio-cultural feature that has adverse implications for productivity and competitiveness. Alienation is deductively linked to economic and game theory phenomena that impact on national competitiveness.</p>		
<p><b><i>Custom SL Integrity/Dishonesty Survey</i></b></p> <p><i>Source:</i> S 4.4.2 &amp; Chapter 6</p> <p><i>Scope:</i> A common thread among the various counterproductive socio-economic phenomena identified in the literature review is the economic and productivity/competitiveness impact of dishonesty in a society. A causal chain is deduced in Chapter 4. It was proposed that “dishonesty” can thus be used as a proxy for the assessment of counterproductive work behaviours (CWB) and counterproductive social behaviours (CSB). A custom survey was developed to measure dishonesty in the Sierra Leonean (SL) context.</p> <p><i>Relevance:</i> Provides a measure of a socio-cultural feature that has adverse</p>	<p>to provide preliminary indications of the Bourdieurian habitus of the surveyed financial governance sector in relation to the measures of alienation and dishonesty. Advanced principal components analysis and ANOVA were excised and signposted for post thesis research with the benefit of suitably increased sample size.</p> <p><i>Relevance:</i> Secondary research output. Provides supplementary information for the assessment of the congruence of the findings of the contextual analysis and the action research with the preliminary indications of sector habitus.</p>	<p>culture change to promote competitiveness friendly values and social expectations in a professional sector that is responsible for a basic requirement of the Global Competitiveness Report’s measure of national competitiveness. At the start of the action research process, ICASL exhibited serious shortcomings in standards, codes and practices. The action research promoted and established internationally recognised institutional structures and processes that provide a strong foundation for a sectoral contribution to a re-</p>

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
implications for productivity and competitiveness.		surge of national competitiveness.
<p><b><i>Recorded evidence 2007-2010</i></b></p> <p><i>Source:</i> S 4.4.1, Figure 12, Chapter 5 &amp; Appendices AR 1, 3, 4, 6</p> <p><i>Scope:</i> The evidence base (emails, memos, reports, minutes etc)</p> <p><i>Relevance:</i> Evidence collected during participant observation by the researcher in the ethnographic action research process. Through ethnographic action research, the researcher sought to assess the attainment or otherwise of theory-based objectives through a rich understanding of his community; and the institution (Institute of Chartered Accountants of Sierra Leone) that served as a vehicle for the research.</p>	<p><b><i>Analysis with Practitioner Tools</i></b></p> <p><i>Source:</i> Section 5.2.3, 5.3, 5.4 &amp; 5.5</p> <p><i>Scope:</i> Uses four practitioner tools detailed in “Tools for Policy Impact: A Handbook for Researchers” published by the Overseas Development Institute (ODI) of the UK (Start &amp; Hovland, 2004). <i>Relevance:</i> Provided assessments of the degree to which action research objectives were being accepted.</p>	
<p><b><i>In depth Interviews</i></b></p> <p><i>Source:</i> S 4.4.1, Figure 12, Chapter 5 &amp; Appendix AR 2</p> <p><i>Scope:</i> In depth individual interviews with eight senior members of</p>	<p><b><i>Analysis with Academic Coding</i></b></p> <p><i>Source:</i> Table 7, Sections 5.2.3, 5.3 &amp; 5.5.4</p>	

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
<p>ICASL conducted in July 2010. This used a structured questionnaire that was different from the questionnaire used for the Supplementary Cross Section Survey. The objective was to provide a richer understanding of the thinking and decision making processes that supported the reactions of the interviewees to key events of the action research process.</p> <p><i>Relevance:</i> Produced a richer and deeper understanding of the decision making processes of key members of ICASL and the implications for shifts in social, cultural and symbolic capital.</p>	<p><i>Scope:</i> Corbin &amp; Strauss (2008: 66) define coding as "taking raw data and raising it to a conceptual level". The use of codes allows for the qualitative information to be classified and subject, inter alia, to analysis that can reveal patterns, trends, paths for investigation and lead to potential solutions and/or insights.</p> <p><i>Relevance:</i> The use of two evaluation tools (practitioner and academic) provided complementary and deeper insights into the evolution of the action research objectives.</p>	
		<p><b>Research Conclusions</b></p> <p><i>Source:</i> Chapter 7</p>

Data Input & Preliminary Analysis	Data Processing & Secondary Research Output	Primary Research Output
		<p><i>Scope:</i> Applying the format of the Global Competitiveness Report, the findings of the research were communicated in two parts: the macro-economic sociology foundations of national competitiveness and the micro-economic sociology foundations of national competitiveness.</p> <p><i>Relevance:</i> The research delivered:</p> <ul style="list-style-type: none"> <li>(a) An economic sociology of national competitiveness</li> <li>(b) Application to the national competitiveness of Sierra Leone.</li> </ul>

## **CHAPTER 2 – LITERATURE REVIEW & SIERRA LEONE SPECIFIC CONTEXTUAL SOCIO-ECONOMIC ANALYSIS**

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful.

For example: “S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

## 2.1 Introduction to the Literature Review

This research is located within the field of national competitive advantage and the consequent relative poverty and prosperity of countries. In particular, it considers the contribution of social and cultural aspects or “non-economic motives” (Akerlof & Shiller, 2009:3) with particular reference to the context of Sierra Leone.

The literature is examined from seven perspectives; reflecting the identifiable streams of general academic research on the issue and particular evidence relating to the context of Sierra Leone.

1. The general **economic sociology literature** is examined (S 2.2) for the impact of socio-cultural variables on the economic and business environment. Two competing theories are considered. Bourdieu’s integrated theory of capital, field and habitus is adopted as the backbone of the business contribution of this research to theory (S 3.2; S 3.3), the analysis of the action research in S 5.5.4 and the conclusions in Chapter 7.
2. The specific literature on culturally **diverse societies**, of which Sierra Leone is an example, is considered for the impact of diversity on their economic outcomes and their national productivity (S 2.2). The literature highlighted the heightened relevance of Bourdieu’s theory to the national business environment of heterogeneous societies.
3. The evidence from global **cross-cultural studies** is studied (S 2.3) for the influence of national differences in the distributions of personality traits, social beliefs and values on collective work behaviours and national business environments. No work was done on traits in this research. The evidence indicates that differences in values and social axioms offer significant explanatory power for differences in national business environments that configure national productivity and national competitiveness. These differences inform the analysis of the action research in Chapter 5 and the cross-sectional survey in Chapter 6. They form a critical second pillar, to Bourdieu, in the applied framework developed in S 3.2 (which is utilised in the conclusions in Chapter 7) for the analysis of the impact of culture on national competitiveness.
4. The business contribution of this research to practice is the creation of a national institution for the regulation of the accounting and auditing profession

of Sierra Leone in order to improve the national business environment and the infrastructure for national competitiveness. This was an exercise in **culture change**, in which the literature on frameworks for national and institutional culture change (S 2.4) provided important tools for ex-ante planning and ex-post evaluation. The framework used as reference for this research (Knott, Muers & Aldridge, 2008) was based on Bourdieu's theory of cultural capital (S 2.2.2.3).

5. The **economics & game theory literature** (S 2.5) analyses four phenomena that indicate how Bourdieu's integrated concepts of capital, habitus and field (S 2.2.2.5) can influence the economy and national competitiveness. The four phenomena highlight the role of:
  - a. individual cognition (especially the consequences of bounded rationality for the quality and adequacy of information that influence preferences and decision-making) (S 2.5.2 - S 2.5.4)),
  - b. the nature and policing of societal moral codes (in particular, codes of integrity (S 2.5.1 – S 2.5.2)) and
  - c. the governance of socio-cultural diversity (which is important in establishing social trust that can resolve multi-person prisoners' dilemmas – S 2.5.3))

in shaping the confidence that drives economic activity and that can configure a national business environment. Together, they indicate how a bad equilibrium in socio-cultural capital (as observed in contemporary Sierra Leone – S 2.6) can adversely impact on the economy and become a self-sustaining system (S2.2.2.6) with supportive economic and social structures of reward and punishment.

6. A **Contextual Analysis based upon secondary data**, examining the economic and socio-cultural evolution of Sierra Leone is presented (S 2.6). When this is synthesised (as in S 3.1 to S 3.3) with the general literature (S 2.2 to S 2.5), it provides structures for understanding the impact of socio-cultural factors on the national business environment and national competitiveness of Sierra Leone.
7. **The General and Sierra Leone specific literature** on national competitiveness is explored (section 2.7). Within Porter & Schwab's 2008 conceptual framework that was described in Figure 1 (S 1.3.3), this is synthesised in S 3.2



with the literature in S 2.2 to S 2.6. An application toolkit is developed (Figure 9; S3.2) for the analysis of the influence of culture in conditioning a national business environment, with consequences for national productivity and national competitiveness.

The literature review facilitates the assessment of the influence of culture on the national business environment that configures national productivity which crystallises the contemporary national competitiveness of Sierra Leone. It is the foundation of the synthesis in S 3.1, the applied and theoretical frameworks in S 3.2 & S 3.3 and the research hypotheses of S 3.4 that are tested in the action research (Chapter 5) and the cross-sectional survey (Chapter 6).

## **2.2 Culture's Role in the Economic Sociology & Diversity Literatures**

### ***2.2.1 Overview: Two Main Schools of Research***

The relevance of this literature to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 2.1.

The “sociology of conflict” (Siisiainen, 2000: 23), championed by Pierre Bourdieu - the French “global public intellectual” (Sallaz & Zavisca, 2007) - from the 1960s until his death in 2002, deploys an integrated theory of collective relationships that places them in the context of a struggle between individuals and groups for influence, resources, power, privilege and, ultimately, economic advantage.

Its assertion of a perpetual socio-economic struggle for advantage may have made this school relatively unpopular in the Anglo-American literature and among key multinational institutions such as the World Bank (Fine, 2003). Consequently, the proponents of the competing Coleman/Putnam school of thought – although they develop their theories in the same timeframe – have rarely made reference to the work of the Bourdieu school.

The Coleman/Putnam “sociology of integration” (Siisiainen, 2000: 22) seeks to identify mechanisms that strengthen the integration of the values of society; thereby creating consensus, trust and the stable development of society. Although it theoretically recognises that the creation of consensus in some groups may produce an adverse out-

come for society as a whole, this school, highly popular in the contemporary politically correct age, does not cope well with such practical conflicts.

As observed by (Siisiainen, 2000: 22), the stability of a system that includes conflicts needs trust, as it is best to manage conflict before it starts. This indicates that both schools provide valuable insights into the analysis of culture and collective behaviour and the development of policy tools. The literature on diversity in multi-ethnic societies is also examined in this context.

## ***2.2.2 Bourdieu's Competition for Resources***

### **2.2.2.1 Four Forms of Capital**

Bourdieu (1986) proposed an all-embracing concept of capital:

“The social world is accumulated history, and...one must reintroduce to it the notion of capital and with it accumulation and all its effects...It is what makes the games of society, not least the economic game, something other than games of chance offering at every moment the possibility of a miracle...”

Bourdieu (1986:241)

Bourdieu is critical (1986: 242) of what Sallaz & Zavisca (2007: 22) describe as the premature specialisation of the various human and social sciences; resulting in a narrow insularity in the development, for example, of economics and sociology. Bourdieu proposed an “economy of practices” treating the accumulation of economic capital as one of four integrated forms of capital.

- **“economic capital**, which is immediately and directly convertible into money and may be institutionalized in the form of property rights;
- **cultural capital**, which is convertible, on certain conditions, into economic capital and may be institutionalized in the form of educational qualifications;
- **social capital**, made up of social obligations ("connections"), which is convertible, in certain conditions, into economic capital and may be institutionalized in the form of a title of nobility”

Bourdieu (1986: 243)

In addition, he recognises a derivative form of capital i.e. “symbolic capital” (1986: 249) as resources available to an individual on the basis of honour, prestige or recognition. Symbolic capital is derivative as it draws power from the interaction of the other three forms.

### **2.2.2.2 The Exchange of Bourdieurian Capital & the Sustainability of National Competitiveness**

Bourdieu distinguishes “economic exchange” (of economic capital) from “social exchange” (of the other forms of capital); but asserts (1986: 252) that the appropriation and accumulation of economic capital is a core driver of social exchanges.

Economic exchanges can be concluded in short time scales, described by Bourdieu as “the cynical but economical transparency of economic exchange” (1986: 252). Social exchanges, on the other hand, gain their power of conversion (to economic capital) in proportion to their success in disguising their ultimate link to monetary gain (their “essential ambiguity” 1986: 252). Social exchanges necessarily require longer term investments of time in building relationships and common value systems which may offer the opportunity to influence the:

- accumulation (in one self),
- transmission (to destinations of one’s choice),
- conversion/transformation (to other –even economic forms of capital) and
- reproduction (of advantages in the control of capital from one generation to the next)

of capital and its Siamese twin – power.

The potential for conversion of social exchanges to economic capital is, *prima facie*, relevant to the generation of national economic competitiveness; which is linked in the literature to the national standard of living (Porter, 1990: 6; S 2.7). Further, the potential for the reproduction of socio-cultural capital across generations has *pro-forma* relevance to the sustainability of national economic competitiveness.

### **2.2.2.3 Cultural Capital, Human Development and National Competitiveness**

Bourdieu (1986) identified three types of cultural capital. He describes an “embodied state” in which cultural capital is acquired and maintained in a person. An “objectified state” is recognised in which cultural capital is accumulated in a non-human object such as a work of art. Finally, he proposed an “institutionalized state” in which society recognises cultural capital in the acquisition of social constructs such as, but not limited to, educational qualifications. Bourdieu recognises that the latter two are more easily recognised and controlled by the institutional structures of a given society. He concludes (1986: 246) that embodied cultural capital is the “best hidden form of hereditary transmission of capital”. This suggests that the reproduction and conversion

to economic capital of embodied cultural capital across generations is potentially a major source of distinction i.e. sustainable competitive advantage - between societies and cultures.

The literature on national competitiveness (Porter & Schwab, 2008: 46-47; S 2.7) indicates that the quality of social and political institutions<sup>4</sup> (SIPI) is strongly associated with relative national competitiveness. This effect may be amplified by differences in the quality of embodied cultural capital between societies i.e. differences in embodied cultural capital may influence differences in the quality of SIPI. Differential levels of embodied cultural capital may be proxied by relative human development<sup>5</sup> which ultimately impacts on national productivity. This latter is generally accepted to be a driver of national competitiveness (Porter, 1990: 6; S 2.7).

#### **2.2.2.4 Social and Symbolic Capital, Malign Competition & the Threat of Ethnically based Power**

Bourdieu (1986: 248-249) defines social capital as “the aggregate or potential resources which are linked to possession of a durable network of more or less institutionalised relationships of mutual acquaintance and recognition...”. Consequently, the value of social capital possessed by an individual is a function of his ability to mobilise the resources (economic, cultural and symbolic) available to the group to which he is connected; and on the volume of resources controlled by each of those to whom he is connected.

Siisiainen (2000: 12) asserts that through mutual cognition and recognition, Bourdieu’s social capital acquires a “symbolic character” and is transformed to symbolic capital. The power of social capital is derived from the existence of real or “objective” differences between groups. For the effective wielding of social capital, these objective differences have to be transformed into symbolic differences –recognised as such by the network or group- that can be exploited by individual member(s) of that group.

The exploitation of social capital is more valuable if an individual is able to accrue the right - through Bourdieu’s “institutionalised delegation” (1986: 251) - to present him-

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<sup>4</sup> SIPI can be seen as a form of aggregate Bourdieurian institutionalised cultural capital

<sup>5</sup> See S 2.6.1 which examines Sierra Leone’s performance on the UN Human Development Index and S3.1.3 which synthesises Amartya Sen’s analysis of the relationship to economic development.

self as a (or even more usefully – the) representative of the social group. This leads to the exercising of “a power incommensurate with the agent’s personal contribution” Bourdieu (1986: 251).

Naturally, this prospect of the disproportionate access to power and wealth is bound to spur “internal competition” (Bourdieu 1986: 251) involving significant expenditures of time and effort for the “monopoly of legitimate representation of the group”; and to be “charged with *plena potestas agendi et loquendi*” or the power to speak and act on behalf of others.

The nature of this internal socio-symbolic competition, i.e. whether benign or malign, suggests causal links to national productivity, a prime driver of national economic competitiveness (Porter, 1990: 6; S 2.7). Societies with malign socio-symbolic competition or which spend inordinate resources in establishing benign competition; can be deduced to operate, *ceteris paribus*<sup>6</sup>, at lower levels of national productivity than those with efficiently managed benign socio-symbolic competition.

The literature suggests that multi-ethnic societies, such as Sierra Leone (see the diversity analysis on S 2.6.2<sup>7</sup> & S 2.6.3), may endure built-in productivity inefficiencies resulting from the nature of their socio-symbolic competition. In such countries, the reality of ethnic differences delivers natural social groupings; and a resource-efficient first step in the acquisition of Bourdieurian capital by ambitious individuals on their way to securing State power. The Bourdieurian link between socio-symbolic capital and economic capital – via the economy of practices (S 2.2.2.1) – can therefore heighten the risk of malign political competition between ethnicities. As democracy has recently spread in Africa, this has been manifested in election related ethnic violence in Kenya<sup>8</sup> (2007), Guinea-Conakry<sup>9</sup> (2010), Ivory Coast<sup>10</sup> (2011) and Nigeria<sup>11</sup> (2011)<sup>12</sup>.

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<sup>6</sup> *Ceteris paribus* – all other factors held constant.

<sup>7</sup> The 100 year old quotation from H. Osman Newland in S 2.6.2 is instructive when compared to the contemporary analysis in this section by Alesina and La Ferrara and the Sierra Leone’s contemporary governance profile in S 2.5.3 and S2.6.1 to S 2.6.5.

<sup>8</sup> Kenya - <http://www.bbc.co.uk/news/world-africa-11996652>; accessed 29 May 2011.

<sup>9</sup> Guinea - <http://www.bbc.co.uk/news/world-africa-11576580>; accessed 29 May 2011.

<sup>10</sup> Ivory Coast - <http://www.bbc.co.uk/news/world-africa-13528781>; accessed 29 May 2011.

<sup>11</sup> Nigeria - <http://www.bbc.co.uk/news/world-africa-13184298>; accessed 29 May 2011.

<sup>12</sup> Perhaps because of raw memories of the civil war of the 1990s, Sierra Leone has been spared election related ethnic conflict in its two post-war elections of 2002 and 2007.

Alesina and La Ferrara (2005) provided corroborative social and economic analysis of diverse societies. They (2005: 793) identified measures of fractionalisation, fragmentation, polarity and distance. Fragmentation can happen on many lines - as for example: ethnic, racial or religious lines (2005: 764). A fractionalisation index captures the probability that two individuals, randomly selected from the population, belong to different groups. These groups can be measured along any lines of fragmentation. Fractionalisation reaches a theoretical maximum of 1 where every person belongs to a different group. A country with 100 equally sized groups is more fractionalised than one with 2 equally sized groups. However, they cite evidence (2005: 793) that a country composed of many small groups may be more stable than one that is dominated by two groups of roughly equal size (which latter is the case with post independence Sierra Leone - S 2.6.2). The latter are more likely, they conclude to come into direct conflict.

A “polarisation index” (2005: 793) reaches a maximum where two equally sized groups face each other and reduces as the configuration of groups “differs more and more from this half and half split”. Another measure of diversity seeks to place weights of “distance” of one group from another (2005: 794). These are based on dissimilarities between groups on defined categories such as, for example, income and values. Pre-independence Sierra Leone was marked by significant distance between the inhabitants of the “colony” and those of the “protectorate” (S 2.6.2).

Alesina and La Ferrara noted a number of economic consequences of diversity. They identified that ethnic diversity can affect economic choice by “directly entering individual preferences” (2005: 764) i.e. patterns of inter-group behaviour, including social action, can be understood by the hypothesis that individuals may attribute positive utility to the well being of members of their group and negative utility to that of members of other groups.

Further, they (2005: 765) found that diversity can affect economic outcomes by influencing the strategies of individuals i.e. it is more efficient for individuals to “transact

preferentially with members of one's own type..." especially where there are market imperfections such as asymmetric information<sup>13</sup>.

In addition, Alesina et al (2005: 765) propose that diversity can impact on the "production function"<sup>14</sup>. The costs of diversity to economic performance come from an inability to agree on common public goods and public policies (2005:769). This leads multi-ethnic societies to invest less in public goods, with potentially adverse implications for a country's competitive advantage. They cite research (2005: 775) that shows that ethnic fragmentation is negatively correlated with measures of infrastructure quality, literacy and school attainment; and positively correlated with infant mortality<sup>15</sup>. Further, they cite evidence (2005: 770) that whilst the production of pure public goods may be lower in a fragmented society, the public provision of private goods – targeted to benefit specific individuals and groups – may be higher<sup>16</sup>. Thus, there may be a positive correlation between fragmentation and ethnically based patronage.

Diverse societies may impose greater layers of governance and a corresponding increase in costs. This arises from the pressure to create multiple "jurisdictions" within heterogeneous societies. Alesina et al (2005: 768-769) conclude that multiple jurisdictions, as for example through federation, confederation or outright independence, offer a solution to the problem of the inadequate provision of public goods by increasing the homogeneity of groups within each jurisdiction.

They identify potential productive benefits of heterogeneity. For example "under certain conditions" a diverse group of people with more limited abilities can outperform a more homogenous group of high ability problem solvers (2005: 766). However, they conclude (2005: 794) that "rich democratic societies" benefit from diversity whilst the evidence is mixed for poorer developing societies. They suggest that certain institutional features may be necessary for an economy to take advantage of the potential benefits of variety in production.

Knack and Keefer (1997) suggest that trade associations such as the Institute of Chartered Accountants of Sierra Leone (ICASL- a primary subject of qualitative research –

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<sup>13</sup> The likely role of asymmetric information in Sierra Leone is examined in S 2.5.1 & S 3.1.4.

<sup>14</sup> The system by which an economy produces goods and services.

<sup>15</sup> These are prominent features of the Sierra Leone context – see S 2.6.1.

<sup>16</sup> This is supported by the Sierra Leone National Anti-Corruption Strategy 2008-2012 – see S 2.5.3.

see Chapter 5) may have a positive economic impact. It is noted that, when poorly governed, such trade associations may have a negative effect through attempts to capture private benefits at the expense of society (Olsen (1982) cited in Knack and Keefer (1997: 1271)). However, it is noted that they may do more than rent seeking activities. Bergsten (1985) cited in Knack and Keefer (1997: 1274) advances that trade associations may have positive effects on economic performance by establishing ethical codes and standards or by reducing transactions costs, e.g., by spreading information about the identity of cheaters.

Knack et al (1997: 1283-1286) concluded that societal wide trust and civic norms are important for national competitive advantage. To the extent that trade associations can play a role in generating such generalised trust across ethnic lines in a heterogeneous society, they may be a potential source of the institutional strengths needed to take economic advantage of diversity as noted by Alesina et al (2005: 794). This conclusion buttresses the significance of the institutional reforms embedded in the qualitative research on ICASL in chapter 5<sup>17</sup>.

Platteau (2009: 19) expressed the challenge facing Africa in general (and by implication Sierra Leone in particular) from its social structures as one of shifting from “ethnic nationalism to civic nationalism”. Change, he held, is difficult because a competitive electoral system in Sub Saharan Africa (SSA) resembles a Prisoner Dilemma (see also S 2.5.3) where no contender has an incentive to propose an ethnically neutral political platform, lest other contenders exploit the move by sticking to ethnic politics. Each political leader, therefore, has a dominant strategy which is to play the card of ethnicity. He cited the pessimistic conclusion drawn by Berman:

“Hopes that the development of civil society would be a force for democratization are particularly unrealistic... With distressing frequency, the rhizomes of ethnic factionalism and patron-client politics reproduce themselves within [these] parties and associations, rendering them, like so much of the apparatus of state, into ideological and institutional façades covering the reality of business as usual”. Bruce Berman (1984, 51) cited in Platteau (2009: 19)

From this view, the problem is not that Africa has unchangeable political systems that are authentically African. Platteau held that, like everywhere else, historical patterns of the *longue durée* change more slowly because they are “grounded in expectations

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<sup>17</sup> This is supported by Avinash Dixit’s distinction between governance and government; when he called for private leadership in the design and reform of public institutions.



derived from long-term experience and able to support stable (Nash) equilibria<sup>18</sup>” (2009: 19).

The foregoing indicates that they may be an enhanced risk of malign socio-symbolic competition in multi-ethnic societies relative to homogenous societies i.e. multi-ethnic societies may be inherently centrifugal<sup>19</sup>. Adapting Bourdieu, if this potential for productivity-destroying socio-symbolic competition is to be avoided, pro-active action must be taken within each ethnicity to promote benign competition i.e.:

“the members of the group must regulate the conditions of access to the right to declare oneself a member of the group and, above all, to set oneself up as a representative (delegate, plenipotentiary, spokesman, etc.) of the whole group, thereby committing the social capital of the whole group.” Bourdieu (1986: 251).

Siisiainen is helpful in defining the conditions that would support benign inter-ethnic relations:

“Well-functioning modern societies have to have a value basis that is based on the voluntary regulation of social relations between persons who are foreigners to each other”. Siisiainen (2000: 4).

This suggests that multi-ethnic societies must proactively create centripetal<sup>20</sup> mechanisms that define values and behaviours that serve the common interests of all ethnicities. The failure to do so may provide fertile ground for inter-ethnic strife; and recurrent electoral cycle instability that undermines national economic competitiveness.

The values required for the pursuit of national economic competitiveness may provide such a centripetal mechanism. Porter (1990: 6; S 2.7) suggests that the principal economic goal of a nation should be the generation of a high and rising standard of living for its citizens. This is seen to be driven by national economic competitiveness. To be sustainable, competitiveness in a multi-ethnic society must deliver prosperity for all citizens, irrespective of ethnicity. The effective communication of this stark reality may provide a basis for avoiding the inherent risk of malign socio-symbolic competition in such societies.

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<sup>18</sup> A situation where a change in strategy by any player would lead that player to earn less than if he remained with the current strategy.

<sup>19</sup> Centrifugal – subject to forces that are moving outward from the centre; in this context, the centre can be seen to be the collective interest.

<sup>20</sup> Centripetal – subject to forces that are moving toward the centre.

Values that are congruent with sustainable national economic competitiveness may deliver the essential societal trust that deters malign ethnic socio-symbolic competition. Siisiainen describes the choices that may be available to multi-ethnic societies:

“...Vicious circles are expressed in society as distrust, breaking of the norms of reciprocity, avoiding one's duties, isolation, disorder and stagnation. The result is the development of a 'non-civic community'.

Virtuous (or rosy, see Govier 1997) circles, on the other hand, result in social equilibrium manifesting itself in a high level of co-operation, expanding trust, strong reciprocity, civic activity and collective well-being (Putnam 1993. 177)”.

Siisiainen (2000: 4)

The National Anti-Corruption Strategy 2008-2012 (see S 2.5.3) and other evidence (see S 2.6.3 to S 2.6.5) suggests that Sierra Leone may have been subject to vicious circles of socio-symbolic distrust, dereliction of duties, disorder and economic stagnation.

#### **2.2.2.5 How Bourdieu's Habitus, Field & Capital can configure a National Business Environment**

There is a universal sociological debate on the relative role of:

- the free will of individuals ( the “nature” school) and
- the impact of social structures (the “nurture” camp)

in influencing social and economic reality. This has implications for the configuring of the national business environment and its consequent shaping of national productivity and national competitiveness. The concepts of habitus and field, introduced in this section, play a key role in the applied and theoretical frameworks proposed in S 3.2 and S 3.3 respectively.

Coleman (1988: 95) observed that the nurture school, favoured by many sociologists, see the individual as socialised and his action as governed by societal norms, rules, and obligations. The nature perspective, which is supported by many economists, “sees the actor as having goals independently arrived at, as acting independently, and as wholly self-interested”. Coleman identifies that this latter approach offers the advantage of having “a principle of action, that of maximizing utility”.

Bourdieu (1989: 14) offered a unifying theory with two components. First, his concept (1986: 242) of “the economy of practices” provided for the interplay of “nurture” influences through the various forms of capital – economic, cultural, social and symbolic. Second, individual influence on social reality is driven by his constructs of

“habitus” – dispositions of the mind, and “fields” in which competing habitus seek to influence social and economic outcomes. Mass social interaction within fields also generates nurturist social structures that act to pre-configure and channel individual socio-economic action.

Bourdieu (1989: 15) called for the transcending of “artificial” competition between the primacy of the individual and of institutions in crafting social reality – and, consequently, the national business environment. Both are elements of a wider system in which they are in a “dialectical” relationship in which they are subject to:

- conscious and unconscious,
- predictable and unpredictable,

influences on the outcomes of each the other; and on the outcomes of the wider socio-economic system.

Earlier sections have suggested that national competitiveness can be traced back to social exchanges. Bourdieu’s dialectic (habitus↔fields↔capital↔habitus) indicates that attempts to re-engineer national competitiveness must simultaneously address both institutional influences on collective work behaviour (SIPI factors – S 2.2.2.3; S 2.7); as well as issues of individual human development and embodied cultural capital (S 2.2.2.3). Given the importance of fields and habitus in the theoretical framework of Chapter 3, it is worthwhile examining these concepts in greater depth. The following is a précis extracted from a paper on Bourdieu by Wacquant (2006) that was subsequently published in a review of leading sociologists edited by Stones (2007).

Habitus is the system of durable and transposable dispositions through which individuals perceive, judge, and act in the world. It is an unconscious schemata which is acquired from enduring exposure to particular social conditions and conditionings, via the internalisation of external constraints and possibilities. Habitus are shared by people subjected to similar experiences even as each person evolves a unique individual variant of the common matrix. Consequently, individuals of like nationality, ethnicity, class, religion, etc., tend to feel “at home” with one another.

As the mediation between past influences and present stimuli, habitus is at once structured, by the patterned social forces that produced it, and structuring: it gives form

and coherence to the various activities of an individual. Habitus is also a principle of both social continuity and discontinuity: continuity because it stores social forces into the individual and transports them across time and space; discontinuity because it can be modified through the acquisition of new dispositions and because it can trigger innovation whenever it encounters a social setting discrepant with the setting from which it issues. The impetus for the action research in Chapter 5 arose from such a dissonance experienced by the researcher.

The system of dispositions people acquire depends on the (successive) position(s) they occupy in society, that is, on their particular endowment in capital. The position of any individual, group, or institution, in social space can thus be charted by two coordinates, the overall volume and the composition of the capital they detain. A third coordinate, variation over time of this volume and composition, records their trajectory through social space and provides invaluable clues as to their habitus by revealing the manner and path through which they reached the position they presently occupy.

In modern societies, people do not face an undifferentiated social space. The various spheres of life, art, science, religion, the economy, business organisations, the law, politics, etc., tend to form distinct microcosms endowed with their own rules, regularities, and forms of authority – described by Bourdieu as fields. A field is, in the first instance, a structured space of positions, a force field that imposes its specific determinations upon all those who enter it. In the second instance, a field is an arena of struggle through which agents and institutions seek to preserve or overturn the existing distribution of capital: it is a battlefield wherein the bases of identity and hierarchy are ceaselessly disputed over.

Fields can thus be seen as historical constellations that arise, grow, change shape, and sometimes wane or perish, over time. In this regard, a third critical property of any field is its degree of autonomy, i.e., the capacity it has gained, in the course of its development, to insulate itself from external influences and to uphold its own criteria of evaluation over and against those of neighbouring or intruding fields (scientific originality versus commercial profit or political rectitude, for instance). That autonomy is always in danger and can be curtailed by internal and external competition.

Just as habitus informs social action from within, a field structures action and representation from without: it offers the individual a gamut of possible stances and moves that he can adopt, each with its associated profits, costs, and subsequent potentialities. The opportunities for the application of game theory are evident (see S 2.5). Also, position in the field inclines agents toward particular patterns of thought and conduct: those who occupy the dominant positions in a field tend to pursue strategies of conservation (of the existing distribution of capital) while those relegated to subordinate locations are more liable to deploy strategies of subversion. Established members have a vested interest in preserving the existing order and criteria of judgement, new entrants an interest in challenging them.

Bourdieu saw that neither habitus nor field has the capacity to unilaterally determine social action. It takes the meeting of disposition and position, the correspondence (or disjuncture) between mental structures and social structures, to generate social practice that can influence, for example, a national business environment. This means that, to explain any socio-economic event or pattern, one must inseparably dissect both the social constitution of the agent (see the cross sectional research in Chapter 6) and the makeup of the particular social universe within which he operates as well as the particular conditions under which they come to encounter and impinge upon each other (see the country-specific research in Chapter 2.6 and the action research in Chapter 5).

The concepts of habitus, capital, and field are thus internally linked to one another as each achieves its full analytical potency only in tandem with the others. Together they enabled Bourdieu to sociologize the notion of doxa elaborated by Edmund Husserl: first, they suggest that the “natural attitude of everyday life” which lead us to take the world for granted is not an existential invariant, as phenomenologists claim, but hinges on the close fit between the subjective categories of habitus and the objective structures of the social setting in which people act; second, that each relatively autonomous universe develops its own doxa as a set of shared opinions and unquestioned beliefs (such as the sacred devotion to reason among scientists) that bind participants to one another. This conceptual triad also allows us to elucidate cases of reproduction - when social and mental structures are in agreement and reinforce each

other - as well as transformation --when discordances arise between habitus and field-  
- leading to innovation, crisis, and structural change.

This understanding of Bourdieu's integration of capital, habitus and fields will prove invaluable in the development of the applied and theoretical frameworks in S 3.2 & S 3.3 respectively that seek to explain how social forces can configure the national business environment, national productivity and national competitiveness.

#### **2.2.2.6 Bourdieu, Systems Thinking & Cultural Change**

If Bourdieu's dialectic (S 2.2.2.5) provides a true reflection of loops of cause and effect in producing acceptance of a status quo, then this is analogous to a balanced feedback system within the realm of systems thinking.

The key insight offered by systems thinking is that cause and effect relationships are often not subject to a linear (one way) relationship. Instead, as suggested by Bourdieu's analysis, they may be looped, creating a feedback system. Systems theorists envisage two other types of feedback, reinforcing and feed-forward systems. They describe reinforcing feedback as leading to the escalation of a system's outputs – rather like snowballing. Feed-forward systems provide a vehicle for the cliché – the self fulfilling prophecy. They tend to occur when expectations of a future outcome, often indirectly, lead to its occurrence.

Kitayama (2002: 95) suggests that cultures may not differ “in terms of core values” but may, instead, differ on the basis of “system properties”. In his view, researchers should supplement the psychological study of culture with analyses on social change and cultural evolution (which agrees with Bourdieu in S 2.2.2.5). This will require better, empirically based, theories incorporating the history of different cultural groups. Kitayama saw comparative institutional analysis pioneered in the field of economics in recent years as “an excellent example of this type of approach” (2002: 95).

#### **2.2.3 The Coleman/Putnam School of Social Capital Theory**

Coleman and Bourdieu, apparently without recognising the contributions each of the other; are united in one purpose. They see virtues in both the nurture and the nature schools and seek to overcome the divide by the formulation of a unifying concept.

Coleman's unifying concept is called social capital theory – with some resemblance, but many differences from Bourdieu's eponymous concept. Like Bourdieu, Coleman positions social capital as “a ... resource available to an actor” (Coleman, 1988: 98) for the furtherance of his interests. However, Coleman's variety is a composite tool. Where Bourdieu distinguishes three types of capital in social exchange (cultural, social and symbolic), the Coleman approach allows only one composite form – confusingly called social capital.

Interestingly, Coleman (1988: 100) allows for a distinction between “human capital” and “social capital”. The former, he asserts “is created by changes in persons that bring about skills and capabilities that make them able to act in new ways”. This may be seen as a feature of Bourdieu's micro-concept of embodied cultural capital – perhaps indirectly acknowledging the case for Bourdieu's comprehensive approach to the definition of the forms of capital.

Some theorists (for example Siisiainen (2000) and Fine (2003)) have argued that the social capital school, in particular, Robert Putnam, have implied that associational activity in groups are always – or primarily – the generator of net positive social outcomes. They find it easy to identify instances where trust in groups can and have been used to acquire resources and power to a group at the expense of other groups or society at large.

Blackshaw and Long (2000: 239) declare their fascination with the degree to which the Coleman/Putnam concept of social capital has been embraced by influential policy and decision makers including the World Bank and the British Government. In practice, the negative aspects are downplayed by policy makers, leading to weaknesses in its application. Further, Siisiainen (2000: 5) proclaimed that “Putnam is not able to deal with distrust, and those social movements and voluntary associations that present challenges to the prevailing consensus or to integrative institutions”.

Similarly, Fine (2003: 595) states that, in practice “...power and conflict... have tended to be put aside in pursuit of positive sum outcomes”. He (2003: 589) argues that policy makers, including the World Bank, have deliberately ignored the fact that a group's outcome from the deployment of its social capital may deliver a net nega-

tive outcome for society. Instead, he asserted, Putnam has been complicit in the focus of policy makers on the positive aspects of social capital. Fine (2003: 589) notes that in absolute terms in a World Bank volume on social capital [Grootaert and Van Bastelaer (2002)], and heavily so in the social capital literature more generally, there has been the excision of Bourdieu, both in name and in content.

The concern has been that policy descriptions that lack the full rigour of context offered by a Bourdeurien analysis, may find their success in application undermined by this shortcoming.

Fox and Gershman (2000:408) cited in Fine (2003:600) noted that the World Bank neglected relevant issues of ethnicity and heterogeneity of societies in formulating its projects, despite its declared respect for the insights offered by social capital. Similarly, Knack and Keefer (1997: 1251) reach conclusions that – without once mentioning Bourdieu – imply the relevance of his sociology of struggle over Putnam’s sociology of integration: they found that trust and civic norms are stronger in nations with higher and more equal incomes, with institutions that restrain predatory actions of chief executives, and with better-educated and ethnically homogeneous populations.

Inequality of incomes within countries, restraining the abuse of representative power, the competition to bequeath superior education to offspring, the challenge of multi-ethnicity in the conflict for the power of representation – these are all issues that can be explicitly and rigorously analysed using Bourdieu’s sociology of struggle. The Coleman/Putnamian framework provides a weaker platform for such analysis.

## ***2.2.4 A Critical Review of Bourdieu***

### **2.2.4.1 Overview**

The literature includes a number of critical assessments of Bourdieu’s framework. They are not considered to undermine the foundational role accorded to Bourdieu in this thesis. A robust consideration of these critiques is useful in framing the limitations of his work, the responses of this thesis to those constraints, as well as signposting potential areas for future research. They can be analysed in two components i.e. overt critiques and a critique implied by the author from a process of deduction.



The two components are listed below, including relevant sub-components.

- Seven Overt critiques
  - The alignment of Bourdieu with the Neo-Marxian Frankfurt School of Critical Theory.
  - Critiques of the applicability of Bourdieu's work outside of the France of his time and context.
  - Assertions that the social reproduction theory that is powered by the concepts of habitus and field is static and overly deterministic.
  - Criticism of cultural capital theory as being inconsistent with empirical evidence.
  - Critiques of Bourdieu's social capital.
  - Concerns on the limitations of power relations, driven by economic self-interest, as the principal driving force of social relations.
  - Critiques of Bourdieu's reflexive sociology and the implications for the research methodology of this thesis.
- Implied critique
  - The legacy of the Neo-Marxian roots of Bourdieu for his reception by the Business School driven core of contemporary economic sociology.

#### **2.2.4.2 Overt critique – The Alignment of Bourdieu with the Neo-Marxian Frankfurt school of Critical Theory**

“Critical Theory” refers to the Neo-Marxist (James, 2008:645) school of sociology centering historically on the Frankfurt School<sup>21</sup>. James concludes that the most influential Frankfurt School sociologists are Theodor Adorno (1903–1969), Max Horkheimer (1895–1973), Herbert Marcuse (1898–1979) and Erich Fromm (1900–1980). He further asserts that the leading present-day sociologist who worked within the Critical Theory tradition was Pierre Bourdieu (James: 2008:645).

In their critique of modern “monopoly capitalism”, which is perceived as adversely concentrating power into fewer and fewer hands, Gartman (2012: 44) sees Bourdieu

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<sup>21</sup> Theodore Adorno was affiliated with the Frankfurt Institute for Social Research for almost his entire career (Gartman, 2012: 49). Founded in pre-War Germany, the Institute's members were forced to migrate to the United States in 1934 by the Nazi persecution of left-wing and Jewish professors. While most American social scientists were dedicated to empirical research on social problems that could yield incremental improvements in capitalist society, the Institute's research was ultimately dedicated to the revolutionary change of society as a whole. Adorno returned, after the war, to the University of Frankfurt at the invitation of the new German state.

as fundamentally at one with the work of Theodor Adorno, who was arguably the leading exponent of the Frankfurt School (Gartman, 2012: 41). They, however, are seen offering alternative perspectives on the mechanisms that entrench the consequent social and economic inequalities in society.

Bourdieu and Adorno both see culture as legitimising the inequalities of modern societies. But they postulate different mechanisms of legitimation. For Bourdieu, modern culture is a class culture, characterised by socially ranked symbolic differences among classes that make some seem superior to others. For Adorno, modern culture is a mass culture, characterised by a socially imposed symbolic unity that obscures class differences behind a facade of levelled democracy. In his later writings, however, Bourdieu's theory reportedly converges with that of Adorno (Gartman, 2012: 41). Bourdieu began to value the high culture of intellectuals over mass culture by employing the universal standard of autonomy from economic interests. But Gartman (2012: 41) held that there remained one vital difference between Bourdieu and Adorno. Bourdieu grounded the origins of a critical, autonomous culture in specific social structures, whilst Adorno grounded it in technology.

Bourdieu used his constructs of habitus, field and capital as a tool for the critique of the perceived class and power structures of modern capitalism. This thesis holds that those tools are not generically tied to that use. This work offers a theoretical framework (S 3.3) that is not focussed on the field of class. Instead, it is concerned with the socio-cultural roots of differences in group work/economic behaviour for the national competitiveness of countries, with particular focus on contemporary, pre-industrial, Sierra Leone. These differences in group work/economic behaviour are:

- manifested in fields reflecting many group diversities and which are of differing levels of aggregation;
- influenced by complex differences in habitus and
- mediated by differential capital endowments within and between fields.

Consequently, the Neo-Marxian differences between Bourdieu and the Frankfurt School (as exemplified by Adorno) are not considered to be significant in the context of this research.

#### **2.2.4.3 Overt critique – the applicability of Bourdieu’s work outside of the France of his time and context**

Bourdieu’s work has been frequently criticised for being too specific to French society (see citations in Sallaz & Zavisca, 2007: 25). Early critiques of Bourdieu reportedly argued that he attempted to universalise the peculiarities of French society and that his empirical findings could not be generalised outside this context. However, as deployed in this research, scholars have increasingly adopted a relativist rather than a substantivist view of his theory (Sallaz & Zavisca, 2007: 25; Goldthorpe, 2007:9). Sallaz & Zavisca hold that Bourdieu himself did not expect that his empirical findings on France could be directly reproduced elsewhere; he merely identified underlying structures whose contents could differ across countries. Citing Bourdieu, they conclude that critics “fail to see that what is truly important in them is not so much the substantive results as the process through which they are obtained. “Theories” are research programs that call not for “theoretical debate” but for a practical utilization” (Pierre Bourdieu cited in Sallaz & Zavisca, 2007: 25).

Goldthorpe (2007: 11), however, questions the extent to which Bourdieu would have approved of relativist interpretations of his theories. He saw Bourdieu as constantly seeking to interpret empirical challenges to his framework with ingenious manipulations that “confirm the continuing validity of his theory in essentially its original form, even at a time when it was in fact being manifestly undermined”.

Michele Lamont, who worked extensively with Bourdieu in the early 1980s, was however able to demonstrate in her critically engaged work (see the review in Lamont, 2010: 6-7), the valuable insights that could be gained, in the American context, from a relativist approach. Lamont took Bourdieu at his word and utilised his generic constructs as an opportunity to explore the specific contents of the particular American cultural domain. As with this thesis, Lamont (2010: 6) took Bourdieu’s theories “as a point of departure to ask novel questions”.

#### **2.2.4.4 Overt critique –Bourdieu’s Social Reproduction Theory is Overly Static and Deterministic**

According to the stasis<sup>22</sup> critique, the interlocking concepts of field, capital and habitus are an airtight system in which structures produce individuals who in turn reproduce structures. Bourdieu did, reportedly, document a great deal of reproduction of

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<sup>22</sup> Associated with inertia and resistance to change

inequality in his empirical work (Sallaz & Zavisca, 2007: 25). However, he also argued, as detailed and accepted in S 2.2.2.5, that his theory can account for change. Mental structures and social structures rarely correspond perfectly. Under such circumstances, such as those observed by Bourdieu in revolutionary Algeria, a displacement of the habitus occurs: The everyday world is now problematic. This in turn may open “space for symbolic strategies aimed at exploiting the discrepancies between the nominal and the real” (Bourdieu, cited in Sallaz & Zavisca, 2007: 25).

Even relatively stable fields can be destabilised by exposing the symbolic violence supporting existing power relations. For Bourdieu, this is a central task of sociological inquiry. Indeed, a central objective of the ethnographic action research in this thesis was to determine whether conditions of strategic substitutability can be generated in the Sierra Leone context, thus giving rise to strategic culture change that would potentially contribute to the enhancement of national competitiveness.

Jeffrey Alexander’s influential 2005 book on cultural sociology (“The Meaning of Social Life”) criticised the sociology of Pierre Bourdieu as “weak” for failing to give autonomy to culture by reducing it to self-interested behaviour that immediately reflects class position (Gartman, 2007: 381). This critique built on his earlier 1995 work entitled ‘The Reality of Reduction: The Failed Synthesis of Pierre Bourdieu’ cited by Emirbayer (2004: 7). Emirbayer notes Alexander’s “sustained critique” of approaches, such as that of Bourdieu, that consider social structure to be, in one way or another, determinative of culture. As reported by Gartman (2007: 381), Alexander ambitiously seeks to redefine cultural sociology, and in the process, the whole discipline. He is seen to have abandoned his earlier efforts to develop a multi-dimensional theory (see also Emirbayer, 2004: 5-7). Instead, Alexander, through his 2005 book, is seen as trying to narrow all sociology to the single dimension of culture as the pre-eminent and ultimate determinant of action (Gartman, 2007: 381).

Gartman believes that Alexander’s arguments seriously distort and misstate Bourdieu’s theory, which he holds, provides for the relative autonomy of culture through the concepts of habitus and field. Because habitus is a set of durable dispositions conditioned by past structures, Gartman believes that it may contradict the changed structures of the present. Further, the influence of the habitus is always mediated by the

structure and strategies of the field of contest in which it is deployed, so that the same habitus may motivate different actions in different circumstances e.g. in differing cultural contexts. It is noteworthy that Gartman accepted that Alexander is correct to argue that, in Bourdieu's theory, culture generally serves to reproduce, not contradict social structures. He asserts that Bourdieu addresses this and other problems in his later work.

In the African context, however, such conservative reproduction is supported by extensive evidence, anecdotal and scientific. Literature on the resistance of African social structures to change was examined in S 2.2.2.4 which quoted, inter alia, Platteau as holding that, historical patterns of the *longue durée* change more slowly because they are "grounded in expectations derived from long-term experience and able to support stable (Nash) equilibria". Platteau's "expectations" sound very much like Bourdieu's habitus concept. The challenge, examined by this thesis – and supported by Bourdieu's call for "practical utilization" of the change permitting elements of his constructs (S 2.2.4.3) – is to find mechanisms for progressive change in habitus and field structures that can deliver improved living standards in the general African and particular Sierra Leonean contexts.

#### **2.2.4.5 Overt critique – Criticisms of Cultural Capital Theory**

In the last three decades, Bourdieu's concept of cultural capital has emerged as an important means of stimulating interdisciplinary debate about the ways in which cultural processes are implicated in the reproduction, generation, and contestation<sup>23</sup> of social division (Savage and Bennett, 2005: 1).

As typified by Kingston (2001) and Goldthorpe (2007), there have been sustained criticisms of Bourdieu's cultural capital. These criticisms have revolved around the perceived gap between Bourdieu's detailed specification of, and hypothesising with, cultural capital (on the one part) and accusations that these (specification and hypotheses) are undermined by empirical evidence.

Lamont and Lareau, cited in Kingston (2001: 89) found that Bourdieu's statements on cultural capital lacked clarity. Indeed, Goldthorpe (2007: 2) asserted that he encountered the problem of "the recurrent obscurity of his prose (whether he is read in the

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<sup>23</sup> Bourdieurian competition or struggle for dominance between rival socio-economic classes

original French or English translation) and of the deep and what must, I believe, be often willed ambiguities in his arguments. On this account, it is always likely that criticism of his work will be met with charges of misunderstanding and misrepresentation”.

Lamont and Lareau (1998: 156) cited in Kingston (2001: 89) concluded that the most compelling construction of Bourdieu’s cultural capital is that it is “institutionalized, i.e. widely shared, high status cultural signals (attitudes, preferences, formal knowledge, behaviours, goals and credentials) used for social and cultural exclusion”. This definition reflects a perception of capital as a resource that has market value in the struggle for privilege. Cultural capital, in this light, Kingston holds (2001: 89), is akin to money in that can be saved, invested and used to obtain other resources such as access to economic capital. It is valued because its signals are broadly accepted. Many people, or at least key gatekeepers, add to this value through their belief that the possession of cultural capital should be rewarded.

A major concern of the critics is with the exclusionary nature of this view of Bourdieu’s concept. It is seen as advancing the careers of the socially dominant group and setting up class linked barriers to the less privileged. It is not, then, a general resource available and valuable to everyone. It is largely the property of the existing elite.

Lamont (2010: 6) referred to studies in which she determined that high culture was less central a high status signal than suggested by Bourdieu’s focus on “legitimate culture”. She found that it was a predominant type of high status signal only in Paris, and that, in other contexts, professionals and managers were also concerned in various proportions with socioeconomic status and morality as types of high status signal. She argued that differentiation does not necessarily translate into exclusion as Bourdieu suggested and she questioned his assumption about the zero-sum character of social positioning implicit in his concept of field.

Unlike Bourdieu, instead of predefining what counts as a high status signal, Lamont (2010: 7) described work in which she used interviews as a laboratory to ask respondents to engage in (field) boundary work within the context of the interview by describing who they liked and disliked and perceived to be similar and different from them-

selves. Against a fallacy reportedly encountered in American interpretations of Bourdieu, her analysis showed that although the members of the American upper-middle class do not generally appreciate high culture, they nevertheless share cultural scripts<sup>24</sup> concerning what is a worthy person, that are partly defined in opposition to scripts perceived to be valued in other groups.

Lamont (2010: 10) described her focus as the inductive analysis of boundary work (whose content is open-ended) instead of the classical Bourdieurian approach that predefined (Lamont, 2010: 7) “what counts as a high status signal”. This inductive, exploratory, approach within a broad, but not dogmatic Bourdieurian framework, is precisely the approach that underlies this thesis. As with this researcher, Lamont asserts that she is more concerned with the relative embeddedness of cultural repertoires in institutions as well as with their relative availability and presence across various groups. In general, she has used Bourdieu “as a point of departure to ask novel questions” (Lamont, 2010: 6).

The approach taken by Lamont and this thesis is broadly consistent with the tactic described by Goldthorpe (2007: 11) as “Bourdieu domesticated”. In this view, Bourdieu’s work is taken as “open, like that of all others involved, to qualification, refinement, development, etc.”. However, Goldthorpe does not convincingly make the case for the breakup of the concept of culture from that of capital. He asks that those researchers who are concerned with cultural influences on children’s educational attainment, and on persisting class differentials in such attainment, but who would not accept Bourdieu’s theory of social reproduction, should likewise not accept the concept of cultural capital (Goldthorpe, 2007: 19). They should abandon it in favour a theoretically more neutral and more limited one, such as that of cultural resources. It will thus, Goldthorpe holds, be possible for these researchers to recognise, without confusing themselves or others, distinctions that the concept of cultural capital would preclude: for example, between cultural resources and cultural values, between cultural resources and academic ability, or between different kinds of cultural resources that need not be closely correlated and that may enhance children’s educational performance in quite differing ways.

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<sup>24</sup> Elements of Bourdieurian habitus, comprising social axioms (see also S 2.3.4) akin to “received wisdom”.

This differentiation, for example, between cultural resources and cultural values would – in the opinion of this researcher – be conceptually confusing. Capital is a resource. It is defined and given value by its scarcity relative to the uses to which it can be put. There is no conceptual reason why, as attempted in this research, differing components of cultural capital (as explored in S 2.3, S 2.4, Chapters 5 & 6) cannot be examined for their relative contribution to the constructs of interest, whether they be academic success or national competitiveness.

In the end, as concluded by Kingston (2010: 96), “culture is important”. In studies of education, from whence Bourdieu’s work emerged, the socially privileged have better academic skills and consequently greater academic success (Kingston, 2010: 96). In the area of work behaviour at the country level, differences in components of culture (values, social axioms and traits) have also been found to be significant, as recorded in the review of the works of Hofstede, Leung and others in S 2.3.

Lamont (2010: 12) concluded that broadening the study of inequality and social reproduction to systematically compare patterns of inclusion, recognition, and social membership has become unavoidable given the challenges of diversity faced by post-national societies. This is the perennial task, faced by highly diverse African countries, that has been confronted by this research design. Moreover, Lamont considers that is also unavoidable from the perspective of the development of a discipline concerned with understanding fundamental mechanisms for the production and transformation of the social order. Exclusion and inclusion, differentiation and recognition, spatial segregation and self-segregation are, she believes, increasingly acknowledged to be complementary pieces of the inequality puzzle.

Lamont (2010:13) has become much more interested with the bridging of boundaries than with social exclusion, and particularly with the ways members of stigmatised groups contribute to the transformation of group boundaries and influence their social categorisation. These questions, she observes, are for the main outside Bourdieu’s paradigm, yet essential “if we are to understand what we (collectively and individually) can do to prevent the daily wear and tear of experiencing inequality from getting under the skin of our most vulnerable populations”. These are wider considerations that have also informed the objectives of this thesis. Overall, she concludes – as has



this researcher - that Bourdieu may be “good to think with”, providing “a springboard to open new vistas and ask new questions” (Lamont 2010: 12).

As found by this researcher, Bourdieu provides a compelling framework for understanding the mechanisms<sup>25</sup> that, left unchecked, may generate excessive self-interest that can lead to competitiveness-eroding socio-economic conflict and exclusion. This “problem or risk identification” process is an essential first step for the development of relevant and custom-designed risk mitigating inclusionary strategies, from complementary theoretical frameworks such as those of the Coleman/Putnam school, which may bridge socio-cultural divides in the service of enhanced national competitiveness.

#### **2.2.4.6 Overt critique – Bourdieu’s concept of Social Capital**

Coleman (1988: 95) saw social capital as a resource for action that is capable of introducing social structure into the neo-classical economists’ rational action paradigm. He saw three forms of social capital in obligations and expectations, information channels and social norms. As observed by Kim (2005: 154-155), Coleman examined the case of the family, in which the value of strong social ties within the family was proven in the transmission of parental resources to children. The work of Coleman and others, Kim noted, suggested that close-knit parental relationships between families through children’s friendships (akin to Bourdieu’s social capital) facilitate the transmission of achievement norms (a component of Bourdieu’s cultural capital) between generations.

In Coleman’s concept of intergenerational closure within social capital, Kim noted, critical information and values - to which children would not otherwise have access by themselves - can flow from parents to children through these ties. These ties are the most efficient conduit of norms, standards, and expectations for becoming successful adults. Network or group closure offers a clear and consistent normative order that provides values for network members to internalise (Kim, 2005: 154). This generates corresponding performance expectations and secures supportive relationships from others. Accordingly, when children absorb the contents (identity) generated by intergenerational closure, they benefit more from parental resources than from the family that lacks intergenerational closure.

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<sup>25</sup> Such as the generic socio-economic mechanisms detailed in S 2.2.2.4 & S 2.5 that were illustrated in the Sierra Leone context in S 2.6 & S 2.7; synthesised in S 3.1 and summarised in the “Tug of War” in S 3.2.

Coleman's intergenerational closure shares the logic of transmission that is present in Bourdieu's theory of cultural capital, in particular for social capital within the family. However, Kim observed that Coleman pays more attention to the network structure which promotes the relational or intergenerational transmission of norms and expectations. Coleman was seen as interested in the social integration mechanism which can prevent adolescents from deviation or that can generate public goods that make a community into a functional whole. Based on the relational and social structural features of social capital, Coleman argued that changes in social structure can facilitate productive actions of the actors within the structure. He examined the potential of network closure as an instrument of social inclusion and harmony.

Kim concluded that whilst the value of strong intergenerational ties as social capital in schools and communities has been demonstrated by Coleman in the transmission of parental expectation and resources to children, his concept of social capital was welcomed for its potential for parents to do something independent of socioeconomic backgrounds. This was different from the expectations drawn from Bourdieu's characterisation of social capital. Bourdieu diverged from Coleman's normative framework of social capital based on benefits from social integration. Instead, Bourdieu focused on unequal distribution of capital and the exclusionary potential of network closure. According to Bourdieu, social capital is "the aggregate of the actual or potential resources which are linked ... to membership in a group." Kim deduced that Bourdieu's social capital is best understood as a resource that facilitates access to benefits rather than to reciprocal relationships themselves. Bourdieu's definition of "capital", Kim noted, is overwhelmingly concentrated on power and sees education as a reflection of social stratification rather than as shaping social stratification. Kim concluded that Bourdieu consequently misses the role of mediation or bridging that Coleman's social capital potentially can offer.

As suggested by Lamont (2010) cited earlier, Bourdieu is best viewed as an important piece in the understanding of the inequality challenge. The potential for both exclusion and inclusion in social capital must be diagnosed and the implications understood for particular contexts. This is the approach taken in this thesis. In general, Siisiainen (2000: 22; S 2.2.1) observed that the stability of a system that includes conflicts needs trust, as it is best to manage conflict before it starts. This indicates that both schools

provide valuable insights into the analysis of culture and collective behaviour and the development of policy tools for national competitiveness. Bourdieu's power relations may be an important, perhaps inevitable, element of human interactions in a context of scarce resources and potentially unbounded wants. His social capital can thus be a useful tool for diagnosing the state of group relations including its exclusionary potential; whilst the explorations of the Coleman school in the building of integration can provide important tools for potential solutions to Bourdieurian conflict.

#### **2.2.4.7 Overt critique – Limitations of power relations and economic self-interest as the principal driving force of social relations**

Malsch & Gendron<sup>26</sup> (2011: 197) assess the intellectual sources of Bourdieu's work to be of a rich variety. Notably, they see Bourdieu as particularly influenced by the political philosophy of Karl Marx and the sociology of Max Weber. Bourdieu, they advance, relies on Marx in elaborating a framework to comprehend social reproduction processes. Consequently, he is perceived as accepting, from historical materialism, the primacy of class conflicts and material interests as a cornerstone of social inequalities in modern society.

Further, Bourdieu extends Weber through a more general sociology of interests by considering all practices – even the most ostensibly disinterested ones as fundamentally engorged with economic self-interest. This ensues not only from agents' social and material conditions of existence, but also from agents' internalised dispositions that regulate and dominate the very production of their interests towards desirable positions or objects. The Weberian influence is reportedly palpable in Bourdieu's theorisation of "field" as a tool for comprehending structural influences on ongoing social patterns.

Bourdieu integrates a theory of social structure (the field), a theory of power relations (the various forms of capital), and a theory of the individual (habitus). The notion of *domination* of the powerless by the powerful reportedly permeates Bourdieu's works. Malsch & Gendron (2011: 198-199) saw him as emphasising the importance of uncovering the hidden mechanisms of domination, and how domination is reproduced. He believed that what is hidden to agents in society are the reproduction mechanisms

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<sup>26</sup> Given the accounting sector based action research of this thesis, this was an interesting literature review entitled: "Investigating interdisciplinary translations – the influence of Pierre Bourdieu on accounting literature."

that they enact daily through their practices and of which they are largely unaware. He asserted that the role of researchers is to use scientific competence to produce a critical knowledge. Social scientists, he believed, should unveil and help oppose strategies of domination (Malsch & Gendron, 2011:199). In this light, the pursuit of economic self-interest and the quest for domination can be seen as two sides of the same Bourdieurian coin.

Lamont (2010: 12) called for Bourdieu's perspective to be seen as one of the complementary elements in the understanding of the roots and consequences of inequality in modern societies. Perhaps necessary, but not sufficient in our quest for understanding and for the generation of solutions to the challenges faced by human society. She noted (2010: 12) that her life experience had persuaded her that "...pleasure, curiosity, and a need for community and recognition are powerful engines for human action, certainly as powerful as the quest for power and the maximization of one's position in fields of power that are privileged by Bourdieu". Of relevance to the study of cultural diversity inherent in this thesis, she called for the broadening of the study of inequality and social reproduction, in order to systematically compare patterns of inclusion, recognition, and social membership. This has "become unavoidable given the challenges of diversity faced by post-national societies". Of course, Sierra Leone is not a case of a post-national society. It is one of an inherently diverse, multi-cultural, perennially polarised society struggling to define its collective national identity and purpose. Lamont's work indicates that the study of diversity in advanced post-national societies may be well informed by the challenges faced by societies such as Sierra Leone.

Alesina and La Ferrara (2005), cited in S 2.2.2.4, appear to confirm the importance of interests other than economic self-interest. They examined the case of the interest of a cultural group relative to that of aliens in diverse, multi-ethnic, societies. They suggested (2005: 764; S 2.2.2.4) that patterns of inter-group behaviour, including social action, can be understood by the hypothesis that individuals may attribute positive utility to the well being of members of their group and negative utility to that of members of other groups. Economic self-interest, in such circumstances, may not be the dominant player.

In their leading “Handbook of Economic Sociology”, Smelser & Swedberg examined the contribution of Karl Polanyi (1886-1964) to the interregnum of the field i.e. the period between the “Classics”<sup>27</sup> and the contemporary resurgence of economic sociology since the 1980s.

Polanyi, like Bourdieu, cast his analysis in terms of interests. However, he argued that in all societies, before the nineteenth century, the general interests of groups and societies (“social interests”) had been more important than the money interest of the individual (“economic interest”). A narrow conception of interest, Polanyi emphasised, “must in effect lead to a warped vision of social and political history, and no purely monetary definition of interest can leave room for that vital need for social protection” (Polanyi, cited in Smelser & Swedberg, 2005: 13).

The challenge posed to Polanyi’s concept of social interest is its intersection with diversity in society. As indicated by Alesina and La Ferrara (2005), cited above, there is a risk that group “social” interests do not rise beyond the ethnic or other group boundary – heightening the risk of economically disruptive and malign Bourdieurian competition for dominance between groups. Nevertheless, it is clear that Bourdieu – who, it must be said, did not consider the circumstances of diverse pre-industrial societies – can be criticised for a Neo-Marxian over-emphasis of the centrality of economic self-interest in the deployment of his social, cultural and symbolic capital (Bourdieu, 1986: 242; S 2.2.2.2). Smelser & Swedberg (2005: 8) were indirectly critical via his association with Marxian principles. They held that Marx grossly underestimated the role in economic life of interests other than the economic ones. Marx’s notion, echoed by Bourdieu<sup>28</sup>, that economic interests in the last hand always determine the rest of society was seen as by Smelser & Swedberg as “impossible to defend” (2005: 8).

This critique of Bourdieu is consistent with his deployment within this thesis. As indicated by Lamont (2010: 12), Bourdieu provides a good basis for exploring new horizons and to ask novel questions. The neutral structures of his work can be transported to new contexts, to be harnessed to provide deeper diagnoses of problems and more

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<sup>27</sup> The “Classics” were seen as primarily contributed by Karl Marx, Max Weber, Emile Durkheim and Georg Simmel.

<sup>28</sup> In his defence, it should be noted that Bourdieu observed that the non-economic forms of capital are “never entirely reducible” to economic self-interest (Bourdieu, 1986: 252).

relevant and implementable solutions. This is the case with this thesis' proposal for an economic sociology of national competitiveness that is built on Bourdieu, but which integrates his foundation with complementary insights from other thinkers. National competitiveness can be seen to demand a significant element of national *cooperation* - or country-level Polanyi-esque "social interest" - to generate essential investment in public goods – i.e. productivity enhancing socio-economic infrastructure and political institutions (SIPI – see S 2.7) that cannot be built by any self-interested individual without the cooperation of a critical mass of his fellow citizens. This must be attained, despite the - perhaps inevitable - structural forces of Bourdieurian conflict, through the promotion and inter-generational sustenance of requisite levels of Polanyi's social interest that can channel Putnam's social trust in the service of the common good.

#### **2.2.4.8 Overt critique – Concerns regarding Bourdieu's reflexive sociology**

Bourdieu's research method of reflexive sociology involved two steps, one traditional and the other innovative. The traditional step concurs with the generally accepted scientific requirement for the avoidance of prejudice or bias in research. Bourdieu (1989: 18-19) declared that "...The objectivist break with prenotions...is an inevitable, necessary moment of the scientific enterprise – you cannot do without it...without exposing yourself to grave mistakes". His innovation was to require researchers to seek means by which they can adjust for the biases that cannot be easily eliminated by traditional scientific method i.e. those that emerge subliminally from our acquired habitus and from our particular perspectives generated by our capital accumulation trajectory through time and social space (see also S 2.2.2.5). Bourdieu's reflexivity, thus, required researchers to be aware that "failing to construct the space of positions leaves you no chance of seeing the point from which you see what you see" Bourdieu (1989: 18-19).

Maton (2003: 53) declared that any understanding of Bourdieu's work demands an appreciation of his pre-occupation with the scientific epistemological<sup>29</sup> potential of reflexivity. Although there is no consensus of what constitutes the general concept of

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<sup>29</sup> "Defined narrowly, epistemology is the study of knowledge and justified belief. As the study of knowledge, epistemology is concerned with the following questions: What are the necessary and sufficient conditions of knowledge? What are its sources? What is its structure, and what are its limits? As the study of justified belief, epistemology aims to answer questions such as: How we are to understand the concept of justification? What makes justified beliefs justified? Is justification internal or external to one's own mind? Understood more broadly, epistemology is about issues having to do with the creation and dissemination of knowledge in particular areas of inquiry". Steup (2011)

reflexivity, most discussions of the concept require that authors should explicitly position themselves in relation to their objects of study so that one may assess researchers' knowledge claims in terms of situated aspects of their social selves and reveal their (often hidden) doxic<sup>30</sup> values and assumptions.

Maton (2003: 56-58) sought to clarify Bourdieu's claim of a distinctive contribution. Maton described knowledge claims as comprising three interrelated but analytically distinguishable relations: the social relation between the subject or author and the knowledge claim, the epistemic relation between the knowledge claim and its object, and the objectifying relation between subject and object.

He saw Bourdieu's main innovation as an emphasis on the objectifying relation of knowledge. Other mainstream reflexive practices, he held, focus on the social relation between knowledge and knower. Philosophical approaches to knowledge, Maton believed, typically address the epistemic relation between knowledge and its object. Bourdieu, in contrast, highlighted the significance for knowledge claims of the "neglected objectifying relation between subject and object, knower and known" (Maton, 2003: 57). Bourdieu's epistemic reflexivity comprises making the objectifying relation itself the object for analysis; the resultant objectification of objectification is, he argues, the epistemological basis for social scientific knowledge.

Despite the importance accorded by Bourdieu to his reflexivity strategy, Kenway & McLeod (2004: 529-530) believe that he "overstates the distinctiveness of his project of reflexivity". They note a number of other authors whose contribution in the 1980s and 1990s exemplified the kind of reflexivity that Bourdieu advocated, in that they destabilised the authority of a singular perspective, looked to the structural and historical relations that produced the illusion of that authority, and frequently had an agenda oriented to social change. On the other hand, Min (2010: 2), in tracing the challenges of reflexivity back to Max Weber's writings, holds that the distinctiveness of Bourdieu lies in his attempt to make the "traditionally incompatible concepts" of reflexivity and scientificity compatible. Traditionally, reflexivity presented social scientists with the fact that their knowledge is not pure, but contaminated by their own existential conditions if they looked upon themselves. "Reflexivity therefore arises as a radi-

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<sup>30</sup> A society's taken for granted, unquestioned, truths as distinct from opinion that can be openly contested and discussed.

cal concern, and as a radical threat to the traditional canon of impersonal, value-free, and dispassionate inquiry” (Pels, cited in Min, 2010: 2).

Maton (2003: 61-63) argued that Bourdieu’s conception of epistemic reflexivity reproduces the problems it aims to overcome because “it lacks a supra-subjective, non-social basis for transcending the effects” of the Bourdieurian field. He saw the roots of the problem as not a matter of method, but linked to Bourdieu’s theory and its reduction of human interests in social action to the twin elements of power dominance and economic self-interest (see also S 2.2.4.7). Maton believed that, a fully collective reflexivity – as required by Bourdieu’s paradigm - requires something that, although socially produced by the Bourdieurian field, transcends any particular positions within it. This would require the recognition of the role of non-self interests in producing knowledge. Reflexivity should not be reduced to viewing intellectual practices as being solely oriented (consciously or otherwise) by self interests—intellectual commitments can more than this. “While acknowledging the will to power, one need not deny the will to truth. To do so would be to argue that every form of interest counts except for cognitive interest and that we research, teach, present, and read papers only in order to maximise capital... To avoid the intellectualist bias by seeing bias everywhere is to know the symbolic profit of everything and the truth value of nothing” (Maton, 2003: 61-62). One must not lose sight of the way in which intellectuals have cognitive as well as social interests and the fact that some theories are better at explaining the social world than others.

If Bourdieu’s self-interest reductionism were to become institutionalised as part of the intellectual field’s doxa, the problems that Bourdieu sought to overcome would simply be reproduced in reverse. This does not mean that capital theory need be discarded<sup>31</sup>; “...we need not throw the baby out with the bath water, as the competitive logic of the intellectual field tends to encourage. Rather, I suggest we can add to economic and cultural capital the concept of epistemic capital, the ability to better explain the (social) world” (Maton, 2003: 62).

Maton’s epistemic capital would capture the way in which actors within the intellectual field engage in strategies aimed at maximising not merely resources and status

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<sup>31</sup> as demanded by Goldthorpe (2007) – See S 2.2.4.5



but also epistemic profits, that is, better knowledge of the world. To enable reflexivity to be realised in research, Bourdieu's relational approach needs to embrace analysis of the epistemic relation.

Min (2010: 3) held that existing studies on Bourdieu's reflexive sociology (including Maton, 2003) do not raise a question as to its scientific effects<sup>32</sup>. The goals of the articles, he believed, are to develop reflexivity as an essential and necessary concept for sociology by constructively criticising Bourdieu's reflexive sociology within the intellectual tradition of reflexivity. For Min, Maton et al were required partly because Bourdieu is obscure on how his scientific reflexivity affects symbolic power and the objectivity of sociological knowledge. However, in Min's opinion, Bourdieu's vantage point lies in his scientific ambition – “the ambition of monopolizing the truth of the social, not in reflexivity itself”. Therefore Min sought to shift the focus from reflexivity itself and its viciousness or virtuousness to its relations with the symbolic power of sociological knowledge, its objectivity.

Min (2010: 17-18) concluded that sociologists cannot avoid the problems of relativism implied in reflexivity. Despite such a pessimistic consequence of reflexivity, he considers that Bourdieu gives the hope for the objective status of sociology in the name of reflexive sociology. But Bourdieu's attempt fails to provide the sociological field with symbolic power while it can be accepted as an effective way to increase the degree of autonomy of the field. Min raised the analogy of Bourdieu's reflexive sociology to the Socratic Method to argue Bourdieu's failure. What Socratic elenchus<sup>33</sup> can do, Min held, is limited to refuting an interlocutor's belief. It cannot suggest the final truth. Likewise, Bourdieu's reflexive sociology cannot establish the solid foundation of sociologists' objectivity. Such a goal is achieved only when the sociological field can exert the symbolic power. However, his reflexive sociology, in Min's perception, aims at enhancing the symbolic power of the Bourdieurien field. “Therefore, his reflexive sociology falls into a self-contradiction” (Min, 2010: 18).

Epistemological matters are solved not only by the epistemic – as claimed by Maton – but by the social. Min called for sociologists to construct social conditions which

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<sup>32</sup> The author does not consider this to be a fair reflection of Maton's work, which would appear to be concerned with the scientific claims of Bourdieu's reflexive sociology.

<sup>33</sup> “Refutation of an argument by proving the contrary of its position” accessed online from thefreedictionary.com on 24 March 2012: <http://www.thefreedictionary.com/elenchus>

make knowledge accepted as objective. He coined the concept of bridging institutions in this respect. Such institutions would consist of (social) engineers not only acquiring the authority as professionals from the public, but also symbolic power to protect the field of pure scientists from the intrusions of the public. The sociological field, Min considers, lacks such peripheral institutions, which allow sociologists to stop having trouble with their identity and social status. Min offers the concept of bridging institutions as an addition to the portfolio of measures required to make sociological knowledge more credible and to provide sociologists with symbolic power.

This thesis, clearly, could not address the matter of bridging institutions for enhancing the credibility of the research findings – this would require a collective effort at the level of the sociological profession to which this researcher is only incidentally linked via the inter-disciplinary nature of this research. Maton's epistemic relation may have been addressed by the mixed methods approach that informed this research (S 5.2.2). Maton's social relations could have been addressed by the procedures suggested by Fossey et al (2002) to assure the quality of qualitative research also serve to guard against researcher bias. The extent of the researchers' compliance with these is demonstrated by the table in Appendix RM 1 -B that addresses Fossey's quality benchmarks noted in Appendix RM 1 - A. Bourdieu's objectifying relation was not consciously incorporated as a methodological strategy. This was due to the design of the research methodology prior to the author's full appreciation – via the latter literature reappraisal phase of this research) of Bourdieu's methodological contribution.

However, considering the contribution from Bourdieu reviewed at the start of this section, it is believed that the research methodology mitigates some of the risks that Bourdieu set out to highlight. In particular, the mixed methods, multi-level<sup>34</sup>, design adopted provides the assurance that the researcher obtains multiple, independent and/or autonomous, views of the Bourdieurian fields that were the subject of the research. The risk of only projecting the researcher's partial view from his position within those fields is thus reduced, hopefully to a manageable level. The risk of not seeing the wood for the trees should also have been significantly diluted. The potential for exclusion of unwelcome antagonistic views is addressed by the reference to

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<sup>34</sup> The research considered evidence from multiple levels of social aggregation, from individual to institutional, national and cross-national/cross-cultural.

Fossey's procedures<sup>35</sup>, which are, ultimately, underwritten by the researchers' reputation for independence, integrity and his likely striving for Maton's epistemic capital - informed by cognitive interests that rise above power-seeking and economic self interest.

#### **2.2.4.9 Implied critique – Bourdieu, Class Warfare & Business Schools**

Bourdieu was, reportedly, socially engaged in almost all of the major political battles in France, from the Algerian War of Independence in the early 1960s to the riots of Muslim youths in French cities in the early 2000s. Bourdieu even described sociology as “a combat sport”<sup>36</sup>. He was seen (Malsch & Gendron, 2011: 200) as advocating both “the production of politically engaged knowledge as articulated in academic journals” and “political activism” in the wider world.

Smelser & Swedberg (2005: 20) observed that the resurgence of research in economic sociology in the last three decades has seen an increase in economic sociology courses and the hiring of economic sociologists, more-so by business schools and to a much lesser extent by departments of economics.

The association of Bourdieu's theory with Neo-Marxian class warfare and political activism cannot have endeared him to the business schools that produce the executives of modern capitalism. Indeed, network studies focussing on the social capital school of Coleman (and Granovetter's related embeddedness theory<sup>37</sup>) have been “at the center of the new economic sociology” (Smelser & Swedberg: 2005: 15). This is despite criticism, cited in Smelser & Swedberg<sup>38</sup>, that this school omits consideration of many aspects of economic action, including a link to the macro-economic level, culture, and politics – all of which can be integrated within Bourdieu's economy of practices.

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<sup>35</sup> Which were reconciled by the researcher to the quality assurances measures for qualitative research included in the prominent work of Corbin & Strauss (2008).

<sup>36</sup> Malsch & Gendron (2011: 222) noted that Bourdieu collaborated on a documentary movie entitled “Sociology as a Martial Art”, released in 2001, which retraced his numerous political commitments during his career.

<sup>37</sup> Granovetter (1985)

<sup>38</sup> See, also, the critique in S 2.2.3 above.

Bourdieu's high profile use of his theories as a tool for his critique of modern "monopoly capitalism"<sup>39</sup> may have generated an understandable, if unfortunate, reluctance by business schools to look beyond the rhetoric at the underlying analytical value of his economy of practices. Indeed, Smelser & Swedberg, in their leading review of the economic sociology field, assert that "one may well be justified in speaking about two different approaches in contemporary economic sociology" (2005: 18) i.e. that of Bourdieu and of the Coleman/Granovetter school.

There is an interesting parallel between this author's perception of the apparent oversight of Bourdieu by (the predominantly American) leading business schools, and a similar reception in a specialist area of UK/USA sociology. Savage and Bennett (2005: 1-2) noted that there had been "a surprisingly distant relationship" between the UK/USA sociology of stratification and class<sup>40</sup> and the tradition of social and cultural analysis associated with Bourdieu and his associates. They found this surprising "because Bourdieu's influence has been considerable in the English speaking world, and he is not an easy figure to ignore" (Savage & Bennett, 2005: 1).

They believed that an important reason for this relative lack of engagement was linked to the specific way that Bourdieu's work was introduced into British sociology (2005: 2). In France, Bourdieu was seen as the quintessential orthodox sociologist, "committed to 'scientific' empirical research, ill-disposed towards the 'cultural turn'<sup>41</sup>, and suspicious of heterodox sociological theory and research" (2005: 2). In the English-speaking world, however, Bourdieu had been imported through channels more sympathetic to issues of culture and social change, and this mode of reception coloured subsequent readings of his work. The initial area where Bourdieu attracted

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<sup>39</sup> In this critique of modern monopoly capitalism, which is perceived as adversely concentrating power into fewer and fewer hands, Gartman (2012) sees Bourdieu as fundamentally at one with the (also Neo-Marxian) Frankfurt School of Critical Theory that was exemplified by the work of Theodor Adorno (1903-1969). They, however, are seen offering alternative perspectives on the mechanisms that entrench the consequent social and economic inequalities in society. Indeed, Bourdieu has been described as "The leading present day sociologist working within the Critical Theory tradition" (James, 2008: 645). Smelser & Swedberg (2011: 7) made an observation on the contribution of Marx that resonates with this author's perspective on the value of Bourdieu: "For a variety of reasons much of Marxism is erroneous or not relevant to economic sociology. It is far too tendentious and dogmatic to be adopted as a whole. The task that confronts economic sociology today is to extract those aspects of Marxism that are useful. In doing so, it is useful to follow the suggestion of Schumpeter, and distinguish between Marx as a sociologist, Marx as an economist, and Marx as a revolutionary"

<sup>40</sup> of which Goldthorpe is a notable exponent – see the critique of cultural capital theory (S 2.2.4.5 above).

<sup>41</sup> A movement that emerged in the 1970s among social science scholars that placed culture at the centre of causative analyses of social relations.

interest was in the sociology of education, where the concept of cultural capital became influential from the early 1970s. Here, however, Bourdieu was seen as supporting a kind of ‘culture of poverty’ argument, in which working-class children were seen as disadvantaged because of their cultural incompetence. There was subsequently a strong reaction against this argument from many educational sociologists.

This devaluation by association may also be at play in the reception of Bourdieu by business schools and the new economic sociology movement. As Savage & Bennett asserted, Bourdieu is difficult to ignore, given the scope of his Euro-American impact. There is, in this author’s reasoning, no conceptual reason for the limitation of Bourdieu’s economy of practices to the study of Neo-Marxian class warfare. The concept of the Bourdieurien “field” appears to be a neutral concept that applies to any level of aggregation of persons that are in economic and/or social relations i.e. a field can be a State that is engaged with the challenges of national competitiveness. It can also be a company preoccupied with the demands of micro-economic competitiveness. It can further be an Institute of Accountants, such as that which is the subject of the action research in Chapter 5, which trains professionals that are employed by both the State and by companies.

Bourdieu’s important analysis of the effect of the distribution of capital on power relations simply reflects a fact that is at the heart of modern economics. If capital is a resource that enables desires and interests to be realised, then it is undoubtedly limited in availability, or it would have no value. On the other hand, human desires and interests are potentially limitless in scope and incidence<sup>42</sup>, thus creating an inevitable competition for scarce capital resources. Capital scarcity and the human choices that arise from that scarcity are the very foundation of economics and can thus be seen as aligned with Bourdieu’s sociology of competition; if the emotional baggage of Bourdieu’s language and political agenda<sup>43</sup> can be set aside.

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<sup>42</sup> Subject to the impact of societally sanctioned values and social axioms – see the assertion in S 2.2.4.3 that economic rationality may itself be driven by social norms.

<sup>43</sup> Bourdieu’s critique of monopoly capitalism, which is contemporarily manifested – post 2008 Global Financial Crisis – in the “Too Big to Fail” syndrome of global companies that have been bailed out by taxpayers, can be seen to reflect a well known axiom of modern politics: “Power tends to corrupt and absolute power corrupts absolutely” Lord Acton (1834-1902).

For example, in applying Bourdieu's triad of field, capital and habitus to the study of the national competitiveness of a socially diverse society such as Sierra Leone, the Bourdieurian language of class warfare is irrelevant to what is a peasant, pre-industrial society. Instead, the neutral concept of resource/capital competition is appropriate, leading to potentially powerful insights into the challenges faced by such societies as they seek to raise the standards of living of their citizens. It is also apparent that, in the post-2008 world of the Global Financial Crisis, there is an increasing public focus, in the Euro-American axis, on the unbridled individual self-interests and the consequent resource/capital inequalities and abuses of power that potentially led to the Crash. These may not follow Bourdieu's classical analysis of class warfare. However, Bourdieu's work on resource competition – as harnessed with complementary insights from other thinkers in this thesis (see the Tug of War in Figure 9) - may be an important contributor to the understanding of the derivation and potential solution of that Crisis.

#### **2.2.4.10 Conclusion**

Bourdieu is, naturally, a product of his particular experiences and acquired dispositions, his society's constraints and opportunities, and his capital acquisition trajectory through the social space of the France of his time. In his quest for "objective reality" (Bourdieu, 1989: 18-19; S 2.2.4.8), he sought therefore, through his reflexive sociology, to acquire the symbolic power of an augmented scientific method for his qualitative research programmes. The research methodology of this thesis is reasonably congruent with his approach.

As a creature of his social space and of his own path through that space, he was pre-occupied - within the broad tradition established by the earlier Frankfurt School - with a critical analysis of his society through the lens of class warfare and its embedded struggles for socio-economic dominance. Given his respect for scientific credibility, it is not surprising that he emphasised the importance of the reflexive process over the substantive results of his study of French society. His theories, he advised, provided research methods and theoretical constructs to be subjected to research programmes in other contexts in order to determine the consistency, or otherwise, of other cultures with his particular findings in the French realm. This research is within the spirit of his challenge for such research. It is a critical analysis of the influences on the competitiveness of the researcher's Sierra Leonean society; which suggests the continuing

relevance of Bourdieu's economy of practices (EOP) as a tool for the socio-economic diagnosis of constraints, reproduction and opportunities for change. Whilst the EOP constructs, including power relations, appear to be of continuing utility, the contents and relative weightings of those constructs differ in this new purpose and context e.g. diversities widely defined, and not just of the class based variety; and dominant values and social expectations (not just of the high culture type) all acquire relevance for national competitiveness.

Finally, whilst Bourdieu was apparently fixated on exposing the socio-economic exclusion of the weak through his EOP, this research is consistent with Lamont in utilising Bourdieu as a point of departure to explore remedies that deliver socio-economic inclusion. In doing so, it is supportive of the Global Competitiveness Report 2011/2012's (GCR) call for research on the factors that deliver *sustainable* national competitiveness through, in part, the exploration of the elements that determine "social cohesion", i.e. "the capacity of a society to ensure the well-being of all its members, minimising disparities and avoiding marginalisation" (Schwab, 2011: 56). The generation of the GCR's cohesion must be founded on an understanding, and counter-action, of the forces of exclusion. Coleman needs Bourdieu.

## **2.3 The Relevance of Cross Cultural Research to National Competitiveness**

### ***2.3.1 Overview: Three Primary Areas of Research***

The relevance of this literature to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 2.1.

Cross Cultural Research seeks to identify the factors that lead to differences in aggregate behaviours between groups. This can include, of relevance to this research, work behaviours that influence national competitive position. The contemporary debate revolves around three schools of thought on the primary factors that affect aggregate behaviours:

- Personality traits i.e. psychological structures of the minds of individuals;
- Social axioms or people's beliefs about how their world functions in practice and
- Social values i.e. general preferences of individuals or groups for one outcome relative to alternatives.

Aggregate work behaviours have prima facie links to national productivity, which latter is generally accepted to be a prime driver of national economic competitiveness (Porter, 1990: 6; S 2.7). Indeed, Van den Bosch & Van Prooijen (1992: 175) have called for the combination of Porter's competitiveness Diamond (Figure 7; S 2.7) with the dimensions of national culture found by Hofstede (1980) - S 2.3.3. This establishes the relevance of cross-cultural research to this thesis. Further, the research in Chapter 6 appears to have identified a link between social axiom research (S 2.3.4) and prevalent axioms in Sierra Leone.

### ***2.3.2 Research on the Role of Personality Traits***

McCrae (2004: 4-5) advances that a Five Factor Model (FFM) school has identified personality traits as "real psychological structures" in individuals for which evidence is available of "the fundamental role of genetics" in their development.

In a controversial perspective of the nature vs. nurture debate on individual behaviour that was documented in S 2.2.2.5, McCrae (2004: 5) proposes a "working hypothesis" that, in the aggregate, culture does not affect personality; but that "personality traits, in the aggregate, may in some circumstances affect culture". This claim is now the subject of cross cultural research by this school.

### ***2.3.3 The Research on Social Values & Collective Work Behaviour***

Since Geert Hofstede's seminal book on "Culture's Consequences: International differences in work-related values" was published in 1980, the dominant research on cultural differences has focussed on identifying core cultural values that distinguish cultures in a bid to determine the implications for work behaviour at the level of national culture (Erez and Gati, 2004: 584).

Hofstede (1984: 389) offered one of many variations of a definition of culture as a "collective programming of the mind that distinguishes the members of one category of people from another". He saw values as "a broad preference for one state of affairs over others" (1984: 389).

Hofstede (1980a, 1983, 1984: 390) identified four value dimensions of



- *Individualism-Collectivism*. Cultures are located on a spectrum. At one end, the most collectivist cultures are tightly integrated, demanding “permanent loyalty” in exchange for protection of the interests of members. At the other end, the most individualist cultures are loosely integrated, with individuals primarily looking after their own interests and those of their immediate families.
- *Power Distance*. This defines the extent to which the less powerful persons in a society accept inequalities in power and perceives them as normal.
- *Uncertainty Avoidance*. It measures the extent to which a society’s members are made “nervous” by unstructured and unpredictable situations; and the extent to which they adopt strict codes of behaviour and/or beliefs in absolute truths in a bid to mitigate uncertainty. “Cultures with strong uncertainty avoidance are active, aggressive, emotional, security-seeking and intolerant. Cultures with weak uncertainty avoidance are contemplative, less aggressive, unemotional, accepting of personal risk and relatively tolerant” (Hofstede, 1984: 390).
- *Masculinity-Femininity*. At one end, the most masculine cultures define very different social roles for men (material) and women (non-material). The most feminine cultures allow for overlapping gender roles with the minimum of prejudice regarding individual choice of materialist or non-materialist/quality of life/family supporting roles.

Investigating values salient to Chinese people, the Chinese Culture Connection (1987) identified one additional dimension to the Hofstede four: Confucian Work Dynamism, or *short-term versus long-term orientation* (Hofstede, 1991, 2001). Although it was subjected to adjustments (2001: 353-355), this dimension emerged in the work of 1991. The latter saw long term orientation as a positive, future focussed culture linked to four “positive” Confucian values i.e.

- Persistence (perseverance)
- Ordering relationships by status and observing this order
- Thrift and
- Having a sense of shame.

Short-term orientation was seen in societies with negative, static, traditional and past oriented cultures linked to four “negative” Confucian values: personal steadiness and

stability, protecting your face, respect for tradition, and reciprocation of greetings, favours and gifts.

All five dimensions of culture-level values have provided the basis for several cross-cultural studies. Subsequently, several major cross-cultural projects have been undertaken. Smith and Bond (1998, Ch. 3) concluded that many of these value surveys have produced convergent results, lending support to the validity of the cultural dimensions originally identified by Hofstede (1980a).

The political scientist Inglehart coordinated the European/World Values Survey during five time periods from 1981 to 2007, measuring the “attitudes, values, and beliefs” of representative samples from countries representing almost 90% of the world’s population (Inglehart, Foa, Peterson & Welzel, 2008: 266). Inglehart & Baker (2000: 23) reiterated two cultural dimensions developed in 1997 from Inglehart’s original cohort of 43 societies, namely, “traditional versus secular-rational orientations and survival versus self-expression values”. These two dimensions have been used to locate countries and to demonstrate the importance not only of economic modernization but also of cultural history.

Inglehart & Baker (2000: 19) concluded that the World Values Survey had found evidence of both massive cultural change and the persistence of distinctive cultural traditions. Economic development was associated with shifts away from absolute norms and values toward values that are increasingly rational, tolerant, trusting, and participatory. Cultural change, however, was path dependent<sup>44</sup>. The broad cultural heritage of a society was found to leave an imprint on values that endure despite modernisation.

#### ***2.3.4 The Research on Social Axioms and Collective Work Behaviour***

Social axioms have been described by Bond, Leung, Au, Tong & Neilson (2004b: 178) as “people’s beliefs about how the world functions...”. They have emerged in recent years as a means of augmenting the predictive power of social values.

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<sup>44</sup> i.e. future forms of evolution have a continuous relationship to historic trends

As cited in Bond, Leung et al (2004b: 178), a core set of pan-cultural social axioms was identified by Leung et al (2002). They identified five factors of belief at the level of the individual:

- *Social cynicism* represents a negative assessment of human nature and social events (e.g. 'Kind-hearted people usually suffer losses');
- *Reward for application* infers that the investment of human endeavour will lead to positive outcomes (e.g. 'Hard working people will achieve more in the end');
- *Social complexity* asserts that there are multiple solutions to social issues, and that the outcome of events is uncertain (e.g. 'One has to deal with matters according to the specific circumstances');
- *Fate control* includes beliefs that social events are influenced by impersonal, external forces (e.g. 'Fate determines one's successes and failures') and
- *Spirituality/Religiosity* holds with views that spiritual forces influence the human world and that religious institutions exert a positive effect on social outcomes (e.g. 'Religious people are more likely to maintain moral standards').

Two culture level dimensions of these social axioms were subsequently identified in research on 41 national groups (Bond, Leung and 69 others, 2004a: 550-551):

- *Dynamic Externality* correlates well with existing value measures indicative of power distance, collectivism and conservatism and with national indices related to lower social development.
- *Societal Cynicism* is less strongly and broadly correlated with previous values measures or other national indices and was seen as potentially adding explanatory power not offered by existing value measures (Bond, Leung and 69 others, 2004a: 559). The researchers suggested that it taps a cultural syndrome associated with a general mistrust of social systems and other people.

Bond, Leung and 69 others (2004a: 566) found broad overlap between social cynicism at the level of the individual and societal cynicism at the ecological or cultural level. However, dynamic externality was less well aligned with the individual level factors and included "a hodgepodge" of items from four of the five social axioms at the individual level.

They noted the conceptual difficulty of linking operations at the individual and ecological/cultural levels as differing sets of forces may be at play. However, they argue (Bond, Leung et al, 2004b: 189) for the use of a broad array of values and axioms as complementary tools to “unpack cultural differences in behaviour”.

## 2.4 Complementary Research on Culture Change

### 2.4.1 Introduction: Machiavelli & Social Change

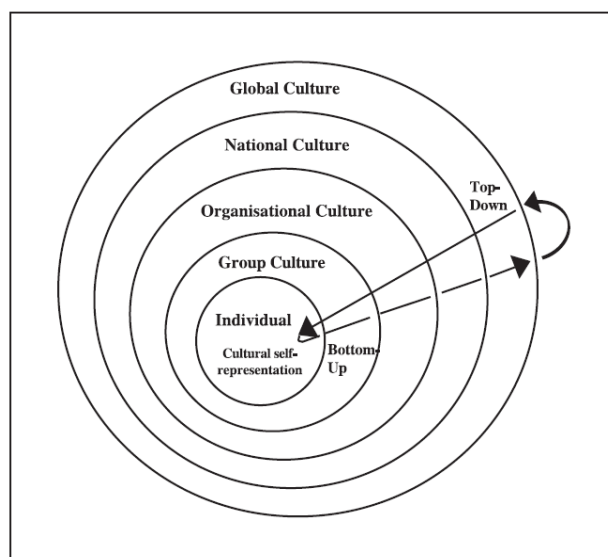
The relevance of this literature to the analysis of culture’s role in the national competitiveness of Sierra Leone is outlined in S 2.1.

“...all those who profit from the old order will be opposed to the innovator, whereas all those who might benefit are at best tepid supporters of him. This lukewarmness arises partly for fear of their adversaries who have the laws on their side, partly from the sceptical temper of men who do not really believe in new things unless they have been seen to work well”

Machiavelli, cited in Skinner and Price (1988: 21)

### 2.4.2 The Stresses of Time & Structural Levels on Cross-Cultural Research & another opportunity for Systems Thinking

Cross-cultural research has been influenced by Hofstede’s view of culture as fundamentally stable and slow in change (Hofstede, 1980b: 43). There is increasing concern about the limitations imposed by this static and single level orthodoxy. Erez and Gati (2004: 587-588) proposed a theoretical structure for research on a multi-level structure.



**Figure 3: The Dynamic of top-down, bottom-up processes across levels of culture**  
Source Erez & Gati (2004: 588)

In addition to traditional within-level research, they call for active cross-level research. Cross-level models can, they argue, identify sources of tension and misfit between levels. Inconsistency between two levels, like geographical fault lines, instigates change and cultural adaptation (2004: 589).

The dynamic property of the multi-level model of culture proposed by Erez and Gati (2004: 591) consists of top-down and bottom-up processes. Top-down processes stimulate a process of adaptation and change in lower levels of culture. Reciprocally, behavioural changes at the individual level, through bottom-up processes of interaction and sharing, emerge into behavioural norms and cultural characteristics of the higher-level entity.

In a debate with Oyserman, Coon, and Kimmelmeier, Kitayama called for the prevailing stable – “entity” view of culture to be replaced by a change accepting “system” view (Kitayama (2002), Oyserman et al (2002a), Oyserman et al (2002b), Bond (2002), Fiske (2002), Miller (2002)). As reported by Oyserman and Lee (2008: 311) contemporary research now “lends support to a situated model of culture in which cross-national differences are not static...”.

As evidenced by the table of contents, S 2.2.2.6 and Figure 10/S 3.3, this research adopts a multi-disciplinary systems approach, grounded in Bourdieu’s economy of practices (S 2.2.2.1), of identifying factors that influence stability and change in social, economic and competitiveness variables.

### ***2.4.3 A Practitioners’ Approach to Change in Bourdieurian Cultural Capital***

A discussion paper issued by the Strategy Unit of the UK’s Cabinet Office (Knott, Muers & Aldridge, 2008: 24) applied Bourdieu’s concept of cultural capital to field (S S 2.2.2.5) factors i.e. both immediate influences on individuals (e.g. parents, peers, role models, mentors, neighbours, schools, workplace) together with wider society-wide influences (e.g. the economy, technology, media). They identified habitus (S 2.2.2.5) influences on embodied cultural capital (S 2.2.2.3) as including aspirations, attitudes, self-efficacy (or self-worth) and values (2008: 24).

They noted (2008: 5-6) that governments have traditionally used incentives, legislation or regulation to encourage short term behaviour change. In many cases, these have proved effective. These classic approaches are seen (2008: 61-63) as derived from the ‘rational man’ model of behaviour that argues that individuals rationally respond to maximise their welfare (or ‘utility’). They, however, find that underlying culture is often important; and that classical measures alone may not be sufficient to solve the policy challenges where attitudinal influences are very prevalent. In this latter situation, the classical ‘rational man’ model must be expanded by recognising that:

- Individuals have bounded rationality<sup>45</sup> – there are often large gaps in the available information to us and hence we respond only to the extent of our knowledge and abilities.
- Individuals have cognitive complexity – we make decisions in highly complex and nuanced ways that cannot be reduced to simple laws of behaviour.
- Individuals respond to incentives and information in a more ‘ecological’ manner than previously thought – i.e. their response depends, to a significant degree, on institutionalised cultural capital (S 2.2.2.3) i.e. the environmental and psychosocial circumstances in which they operate.

For example, they observed that goals relating to educational attainment and social mobility and opportunity depend as much on cultural capital as they do on government action to provide investment and opportunity.

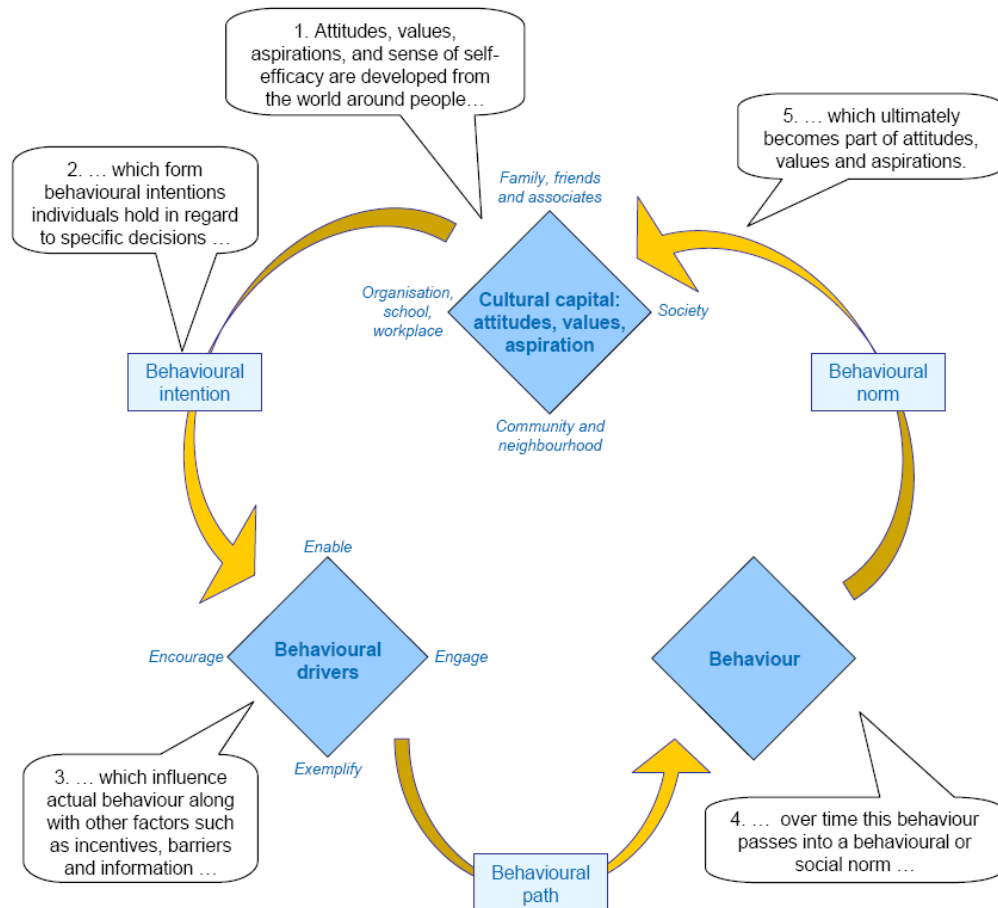
Knot et al (2008: 59) note that a key concept running through the relevant literature is the distinction between behavioural intentions and actual behaviour. They note (2008: 60) that attitudes will have less predictive power over behaviour:

- in cases of cognitive dissonance (where attitudes, values or aspirations are in conflict with one another or with incentives);
- where there are many other influences at play (e.g. incentives);
- where there are strong neuro or psychological aversions (such as addictions); and
- where the behaviour in question can be influenced by a process of long-term reasoned deduction.

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<sup>45</sup> See also section 2.5.2 for a more elaborate definition of bounded rationality

In cases where cultural factors do have a greater (but not a dominant) impact on behaviour, then policy should look to both classic short term behaviour change and longer term culture change approaches.

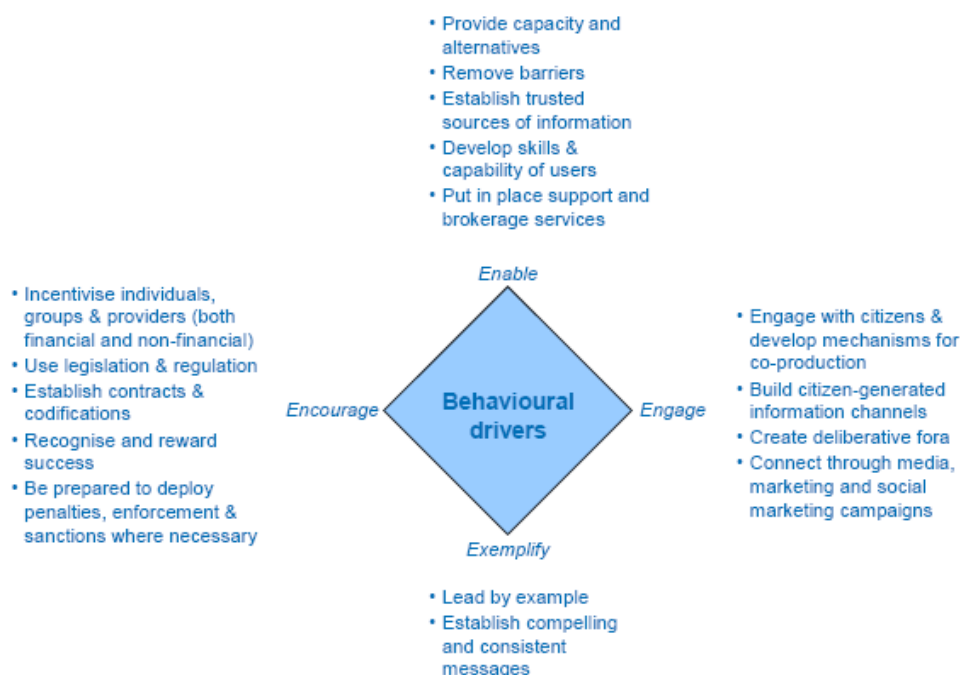


**Figure 4: A Framework for Behaviour Change through influencing Cultural Capital.**

Source: Knot et al (2008: 7)

In the manner of Bourdieu’s dialectic (S 2.2.2.5), the framework is looped to identify “the recursive process between individual behaviour and cultural norms” (Darnton, 2008: 62).

Knott et al suggest a “4Es” range of culture change policy tools to help support and encourage people into the behaviour required to reach the long-term outcomes to which society aspires (see Figure 5). They should be personalised to different populations. Crucially, they warned that culture change is not about seeking short term results, but rather investing in securing significant change, secured over the long term.



**Figure 5: Examples of Policies to smooth and drive Behaviour toward Targeted Culture Change**  
Source: Knott et al (2008: 11-13)

This framework provided guidance during the implementation and the evaluation of the action research recorded in Chapter 5 which demanded significant facilitation of longer term culture change in addition to the reconfiguration of incentives, penalties and national legislation.

## 2.5 Evidence from Economics & Game Theory

### 2.5.1 *Racing to the Bottom: Akerlof's lemons & the Economics of Dishonesty*

The relevance of this literature to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 2.1.

Sellers usually know more about the real quality of their product or service than the buyers. This is a problem of asymmetric information which can cause problems in transactions, not only for the buyers but also for the seller. It can lead to problems of adverse or poor selection by distorting and biasing trading in favour of those who are prepared to misrepresent the true qualities of their product (Akerlof, 1970: 488).

In a seminal article, George Akerlof (1970) showed that if a market has supplies of variable quality and buyers have difficulty in telling high quality products from low



quality products before purchase; then “lemons” or products of inferior quality may not only survive but eventually expand to dominate this market.

Akerlof referred to “considerable evidence” (1970: 490) that quality variation is greater in underdeveloped than in developed societies, concluding that dishonesty in business is a serious problem in developing countries. Applying the lemons’ mechanism, he stated that dishonest dealings can drive honest dealings out of a market. “The cost of dishonesty, therefore, lies not only in the amount by which the purchaser is cheated; the cost also must include the loss incurred from driving legitimate business out of existence” (1970: 495). He identified two ways in which product variations impede development by impeding entrepreneurship (1970: 496). First, the pay-off to trade is great for would-be entrepreneurs, and hence they are diverted from production. Second, the amount of entrepreneurial time per unit output is higher, the greater are the quality variations.

Akerlof (1970: 499) identified “counteracting institutions” available for reversing the advance of lemons. These included reputation, warranties, guarantees and enforcement of standards by professional and industrial associations (the latter is the subject of the action research in Chapter 5). Governments can make important contribution through rigorous licensing, regulation of markets and related anti-trust policy. These can all serve to rebuild or sustain trust in markets by signalling the presence of reliable quality, thus providing an effective deterrent to the contamination of lemons.

The Sierra Leone Anti-Corruption Strategy 2008-2012 (S 2.5.3) has established the pervasiveness of dishonest dealings in contemporary Sierra Leone. Chege (2002; S2.6.4) declared that pre-war leadership (described as “kleptocratic” by The Economist Magazine<sup>46</sup>) did “incalculable long-term damage” (Chege, 2002: 152) to the economy. The Economist (2009, 2010 Nov 25, 2011; S2.7) asserts that the incidence of opportunistic corruption remains a threat to social and economic stability. Alesina et al, (2005: 765; S 2.2.2.4) noted that the economic costs of ethnic diversity (in countries such as Sierra Leone) are accentuated where there are market imperfections such as asymmetric information. The Government’s Ministry of Trade & Industry (2008; S 2.6.5.6) confirmed the existence of multiple information failures, market failures,

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<sup>46</sup> Economist (2010 Nov 25): “Sierra Leone’s Minerals: Digging for Trouble”.

government failures, systemic deterrence to entrepreneurship and a prevalence of informal trading. It expressed concern at the very low levels of investment, even when compared to the globally low benchmarks of Sub-Saharan Africa (S2.6.5.4). Further, since the 1980s, the country has suffered the loss of almost all credible multinationals present in the 1960s and 1970s. The conditions for, and symptoms of, lemon activity may be present (see also Figure 13; S 5.5.1).

### ***2.5.2 Staying there: Transaction Costs, Competitiveness and the Economics of Opportunism***

Transaction costs are the economic equivalent of friction in the natural sciences (Williamson, 1989: 178). It is connected to the concept of the market as a machine whose deviations from ideal functioning are influenced by frictions (e.g., Walras, 1893 as cited in Hardt, 2009: 29). If national competitiveness indicates the relative efficiency and effectiveness of the harnessing of the comparative advantages available to a country (Porter, 1990: 76; S 2.7); then relative transaction costs must, *prima facie*, be inversely related to relative efficiency and, ultimately, competitiveness. For the purposes of this research, the question then becomes whether there are socio-cultural factors that impact on transaction costs.

Oliver Williamson (1979, 1985, 1989) set out the basic framework for modern transaction cost economics (TCE). It, *inter alia*, offers insights into the economics of opportunism, its cousin – dishonesty - and the value of trust i.e. socio-cultural variables. Given the role played by trust in Akerlof's lemons (S 2.5.1), TCE offers further insights into the potential consequences of systemic dishonesty.

A transaction is an exchange of goods or services. Transaction costs are costs incurred in such an exchange. Traditionally, three major processes are seen as relevant: (a) searching for a trading partner, (b) negotiating the deal, and (c) monitoring and policing the agreement. They may involve legal and managerial time and resources, and so can represent real costs to the firm. However, TCE provides insights into the role played by three key (including two social) variables in the above three processes.

First is the concept of bounded rationality, which was examined earlier (S 2.4.3) in the exploration of the challenges of culture change; and which has further implications for prisoners' dilemmas (S 2.5.3). Bounded rationality recognises that individu-

als are naturally limited in their cognitive powers and in their ability to communicate and assimilate information. Traditional economics, on the other hand, assumes that individuals have all the information they need to make the best possible decision from their point of view, whether it is utility-maximising consumers or profit-maximising firms. Bounded rationality has its roots in work by Herbert Simon who declared that:

“[they] are intentionally rational, but only to a limited extent”  
(Simon 1957b, xxiv)

and

“The most important data that could lead us to an understanding of economic processes and to empirically sound theories of them reside inside human minds. Accordingly, we must seek to discover what went on in the heads of those who made the relevant decision”  
(Simon 1997, 70-71 cited in Hardt, 2009: 34).

Both parts of the first statement deserve respect (Williamson, 1989: 139). The need for economic analysis is elicited by the intended rationality part of the definition, while the study of institutions is encouraged by acknowledging that cognitive competence is limited: “It is only because individual human beings are limited in knowledge, foresight, skill, and time that organizations are useful investments for the achievement of human purpose” (Simon, 1957a:199 cited in Williamson, 1989: 139).

For national competitiveness, that common human purpose is the ability of a country to deliver increasing standards of living for its citizens (Porter, 1990: 6; S 2.7). As deduced in S 2.6.1, it is evident that any factors that deter the effective organisation of citizens in a State in the attainment of acceptable standards of living must be threats to national competitiveness. Information failures (see also S 2.6.5.6 and Sierra Leone’s acute problems of education noted in S 2.6.1 & Appendix X 1) that aggravate the consequences of bounded rationality may be one such threat.

Second, is the concept of opportunism or moral hazard. TCE pairs the concept of bounded rationality with an assumption of human self-interest seeking that “makes allowance for guile” (Williamson, 1989: 139). This allows for the disclosure of information relevant to a transaction in a selective and distorted manner. Pre-meditated efforts to “mislead, disguise, obfuscate and confuse” are anticipated. Williamson thus distinguishes between the traditional concept of “economic man” who is assumed rational with perfect information and seeking of self-interest in a gentlemanly way; and his new concept of “contracting man” (also known as “organisational man” (Hardt, 2009: 34)) who is “given to a self interest of a deeper and more troublesome kind than

his economic man predecessor” (Williamson, 1989: 139). He argues that this new concept addresses the reality of “man as he is” (1989: 138).

The Anti-Corruption Strategy 2008-2012 (Anti-Corruption Commission of Sierra Leone, 2007: 4; S 2.5.3) confirms the pervasiveness of very troubling types of self-interest in the country.

The final (and only non-social) concept central to TCE is the idea of asset specificity, or assets specialised by use or user. An asset with a high degree of asset specificity is of little use or value outside its present application, or to someone else. Examples of assets with a high degree of asset specificity include a taxi driver’s specific knowledge of Freetown’s streets or the Bumbuna Hydro-electric dam in Sierra Leone. Examples with low degrees of asset specificity could include an aircraft and an MBA degree. Airlines may become insolvent, but it should be possible to transfer aircraft to service other airlines. A good MBA training should represent a marketable and portable asset to its bearer.

When bounded rationality and opportunism join with asset specificity, they give rise to serious potential problems in economic activity and, consequently, the willingness to invest and the type of investment that is made. With high asset specificity, each party to a transaction may be dependent on the other keeping to its part of the bargain; but bounded rationality means that there may be no way of guaranteeing that they have made their decisions on the same set of information or that they have processed the information with the same degree of cognitive effectiveness i.e. their intended rationalities may not be perfectly aligned. In addition, either partner may behave opportunistically if presented with a moral hazard and breach the agreement if it suits him. A hold-up or blackmail problem is a classical TCE predicted source of transaction costs in such a situation (Williamson, 1989: 159-163).

The likelihood of hold-up may depend on the dominant culture and attitudes of a sector or society. In some national cultures, a breach of trust may be of little consequence (as appears to be the case in contemporary Sierra Leone<sup>47</sup>), while in others betraying even a verbal commitment may be regarded as unforgivable.

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<sup>47</sup> In addition to the National Anti-Corruption Strategy 2008-2012 referenced above, the Cross-Sectional Survey recorded in Chapter 6 seeks to identify whether these troubling attitudes are prevalent in the accounting and audit (financial governance) sector that is expected to serve as guardians of society’s economic and investor interest.

Critical physical infrastructures (roads, railways, hospitals etc) are usually long term investments, with high asset specificity that are particularly susceptible to hold-up due to adverse TCE. The Economist Intelligence Unit's 2011 risk rating (Table 5 of S 2.7) confirms the extreme dearth of critical economic infrastructure in Sierra Leone. Given that the conditions for adverse TCE appear to be in place; and combined with the weak infrastructure development that is associated with ethnically diverse societies (S 2.2.2.4), the consequences for national competitiveness appear to be seriously poor. Sierra Leone's long term ranking<sup>48</sup> near the foot of the World Bank Group's global "Doing Business Report" may be a natural consequence (World Bank Group, 2008).

### ***2.5.3 Wallowing in it: Prisoners' Dilemmas, Bad Social Equilibria, Competitiveness & Culture Change***

"The universal fascination with this game is due to its representing, in very stark and transparent form, the bitter fact that when individuals act for their own benefit, the result may well be disaster for all." Robert J. Aumann cited in Walsh (1994: 402)

Walsh (1994) examined circumstances, often referred to as "prisoners' dilemmas" where the apparently rational pursuit of individual self-interest can lead to outcomes that are collectively irrational and self-defeating<sup>49</sup> (1994: 402). The parallel occurrence of individual rationality and collective irrationality may be, in part, accounted by bounded rationality and the activity of Williamson's Contracting Man (S 2.5.2) both of which have apparently troubling manifestations in Sierra Leone (S 2.5.2 and below). If the collective harm of a multi-person prisoners' dilemma impacts on na-

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<sup>48</sup> The Doing Business 2008 report ranked Sierra Leone at 160 (2011: 143) of 178 (2011: 183) countries surveyed. This included a sub-rank of 172 (2011: 169) for registering property and 140 (2011: 144) for enforcing contracts. World Bank Group (2008, 2011). These sub-ranks are key components of Dixit's criteria for sound economic governance explored in S 2.5.3.

<sup>49</sup> [Tanya and Cinque have been arrested for robbing the Hibernia Savings Bank and placed in separate isolation cells. Both care much more about their personal freedom than about the welfare of their accomplice. A clever prosecutor makes the following offer to each. "You may choose to confess or remain silent. If you confess and your accomplice remains silent I will drop all charges against you and use your testimony to ensure that your accomplice does serious time. Likewise, if your accomplice confesses while you remain silent, they will go free while you do the time. If you both confess I get two convictions, but I'll see to it that you both get early parole. If you both remain silent, I'll have to settle for token sentences on firearms possession charges. If you wish to confess, you must leave a note with the jailer before my return tomorrow morning."] The "dilemma" faced by the prisoners here is that, whatever the other does, each is better off confessing than remaining silent. But the outcome obtained when both confess is worse for each than the outcome they would have obtained had both remained silent. Extracted from Kuhn (2009, March 21).

tional standards of living<sup>50</sup>; then this impact may have resulted from a preceding loss of national competitiveness (S 2.7).

If the risk of malevolent self-interest is to be resisted, Walsh asserts, it must be because malevolence is incompatible with something which makes the pursuit of self-interest worthy of being called rational. She concludes that moral philosophy provides a potential solution in the concept of long-term enlightened self-interest (ESI). The challenge is how to create and sustain ESI.

In his 2009 Presidential Address to the American Economic Association, Avinash Dixit identified that prisoners' dilemmas can be counteracted by sound economic governance (Dixit, 2009: 1-2). Economic governance, which is based on the ESI concept, is important because economic activity cannot function well in its absence. Three actions are required.

First, action must secure *property rights* (2009: 7-9). Failing this, individuals will lack the incentives to save and invest. They will fear that others will deprive them of the fruits of these activities. Of relevance to national competitiveness, security of capital improves the productive use of labour<sup>51</sup>, as people no longer have to spend their time and effort guarding their property. S 2.6.3 and footnote 48 (S 2.5.2; World Bank Group, 2008) confirms the acute fragility of property rights in Sierra Leone.

Second, *contracts must be enforceable* (Dixit, 2009: 9-19). Each party may lose if the other fails to perform its expected role in the transaction, but instead acts opportunistically. Pervasive fear of such counterparty cheating – as appears prevalent in Sierra Leone (footnote 48, World Bank Group, 2008; S 2.5.2 and below) - may prevent people from entering into contracts. Economic activity will fall<sup>52</sup> and mutual gains will go unrealised. This, he held, is a bad equilibrium in a prisoner's dilemma.

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<sup>50</sup> Sierra Leone suffered a decimation of national standards of living between the 1970s and 2010 as documented in S 2.6.4, 2.6.5 & 2.7. National competitiveness was, *prima facie*, impaired. The question addressed by this research is the nature of the underlying causes, their links to social variables and the mechanisms of such links.

<sup>51</sup> S 2.7 establishes the link between national competitiveness and national productivity in the use of factors of production.

<sup>52</sup> The mechanisms for this fall in economic activity can be the generation of Akerlof's lemons (S 2.5.1) and increasing transaction costs including hold-up activity (S 2.5.2).

Finally, ESI must *ensure collective action* where it is needed in the common interest<sup>53</sup>. Much private economic activity depends on an adequate provision of public goods and the control of public “bads” (Dixit, 2009: 2). Crucially, Dixit included not just physical but also institutional and organisational infrastructure; which latter comprise the SIPI<sup>54</sup> factors that apparently have a leading role in establishing national competitiveness (Porter & Schwab, 2008: 46-47; S 2.7).

Dixit noted that where the institutions and agents of a government are predatory, investors and traders have to cope with this, or attempt collective action to resist the extortion (Dixit, 2009: 26). This has to include not only a refusal to bribe, and publicising the agent’s misdeeds, but also sanctions against other businesspersons who try to benefit from bribery. Failure to manage this effectively reduces economic activity and all are worse off than under better governance mechanisms. Efficient and effective governance mechanisms are a key driver of national competitiveness (S 2.7).

Dixit distinguished between “governance” and “government” (2009: 3). He identified the potential for businesspersons (including business associations (2009: 8) to explore the potential of taking private leadership in governance, without assuming formal political powers of government, through institution design and reform (2009: 26). This is the subject of the action research in Chapter 5.

Provision of social safety nets, facilitation of the internalisation of externalities, and the control of public bads such as extortionate behaviour by powerful public officials;’ all involve problems of collective action to avoid free-riding. They are actions to control multi-person prisoner’s dilemmas (Dixit, 2009: 19-22).

Garret Hardin’s famous Tragedy of the Commons (Hardin, 1968, 1998; Kuhn, 2009) is a variant of a multi-person prisoner’s dilemma that appears particularly relevant to the evidence of Sierra Leone (S2.6; S2.7). He predicted collective ruin from the unregulated freedom of individuals to rationally satisfy their “ego-serving decisions” (Hardin, 1998: 682) in relation to resources of collective interest.

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<sup>53</sup> The stimulation of such collective action is the subject of the action research recorded in Chapter 5.

<sup>54</sup> SIPI - Social Infrastructure and Political Institutions

This can be the case where there is an “unmanaged commons” i.e. a poorly regulated public good (1998: 682) that is subject to adverse factors found in this literature review on Sierra Leone i.e. ill-managed ethnic rivalry, alienation from collective interests, integrity problems and information problems that aggravate bounded rationality.

Hardin predicted that morality is “system-sensitive” (1968: 1245; see also S 2.2.2.6). Thus, a system with poverty-producing values may sustain itself, as bad consciences tend to drive out good consciences<sup>55</sup> (1968: 1246). Important to policy-makers, mere appeals to the conscience of individuals would not rectify an unmanaged commons. As confirmed in later years by Dixit’s third criterion (above), effective regulation through “mutual coercion, mutually agreed upon” (Hardin, 1968: 1247) - i.e. generating and sustaining institutionalised ESI<sup>56</sup> to manage the wilder impulses of Contracting Man - is required.

In addressing the challenges posed by bounded rationality, Hardin held that education to address information problems cannot be a once-off goal, but must be constantly refreshed across succeeding generations (Hardin, 1968: 1245) to avoid social relapses. A failure to refresh positive social values may account for the startling difference between the responsible collective discipline, work, environmental and social ethics of Freetown residents recorded<sup>57</sup> by Newland (1916: 10) and the harmful social abandon reported by the Sierra Leone National Anti-Corruption Strategy 2008-2012. That document reported that:

“Corruption has been an established disorder, cutting across all sectors of society. People of integrity fighting to revamp uprightness are often treated as societal deviants and subjected to mockery. In fact the saying, “this man nor cam for beteh”<sup>58</sup>, has often been used to cry down men of relative integrity in society”. Anti-Corruption Commission of Sierra Leone, 2007: 4.

and, in reporting the harmful effects on social values of widespread “non-exemplary behaviour and utterance of politicians”:

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<sup>55</sup> Note the similarity to the Akerlof mechanism for lemons noted in S 2.5.1.

<sup>56</sup> Institutionalised ESI is a form of Bourdieurian institutionalised cultural capital (S2.2.2.3) for which the processes for the facilitation of cultural capital in S2.4.3 are relevant.

<sup>57</sup> His description of the rising prosperity and disciplined institutional structures of Freetown is instructive (1916: 10-20) as is the striking assertion of the then dominance of the port of Freetown over “any other West African port” (1916: 10; S 1.1). The manifestation of the Tragedy of the Commons with regard to Water Supply in Freetown is starkly illustrated in S 2.6.3 by comparison of Newland’s account with the contemporary reality.

<sup>58</sup> Translation: This fellow will end up in poverty”



“Much would normally be expected from political figures in terms of exemplary progressive views and attitudes. However, in Sierra Leone, the word “politics” is associated with not telling the truth, dodging and making promises that do not get fulfilled. Our politicians are aware of this image but they are yet to demonstrate the examples as opinion leaders that can inspire optimum public confidence. The following are examples of utterances by some high level politicians over the years reflecting their views and attitudes which are blatant endorsements and legitimization of corruption in the country:

“Den say Bailor Barrie, you say Davidson Nicol<sup>59</sup>”

“Wusai den tie cow na dae ee dae eat”

“How you buy na so you dae sell”

“Chap you chap mek you fut coba””

Anti-Corruption Commission of Sierra Leone, 2007: 13.

A final extract makes a telling conclusion on the prevalent “collapse” of contemporary “moral values”:

Sierra Leone is experiencing a rapid erosion of ethical values. There are hardly any morally sound examples in public life to emulate especially for the present generation of young people. Dishonesty, insincerity, un-fairness, disregard for the “golden rule” (do unto others as you would want them do unto you), grabbing public property, greed and cheating are common place. Such combination of vices constitutes a negative value system that generates general apathy and self-serving attitudes and breeds corruption.

Anti-Corruption Commission of Sierra Leone, 2007: 14.

The process of transition from a disciplined society to disorder was possibly identified in 1968 by eminent national and international scholars (Fyfe & Jones, 1968: xii) who, after a symposium on the capital, Freetown, priescently noted that:

“...The warning was clearly given – planning imposed from above can only be effective if understood and accepted willingly by those whose lives are being planned. Otherwise it generates new and worse problems... Mr S. R. Dixon-Fyle put one unanswered question into clear focus...- how are society’s rules to be enforced in the absence of an accepted sanction?...what are the society’s rules?...the organised sanctions of the past have lost their hold. Neither the strict norms of old-fashioned Krio conduct, nor the cohesive traditional bonds of the tribal communities are any longer generally accepted. It is not clear what is replacing them...”

The Anti-Corruption Commission and other sources of corroborative evidence (S2.6.4; The Economist, 2009; 2010 Nov 25; 2011- see S2.7 & S3.1.2.5) have confirmed the structures of the new order. The conditions appear to be in place for a systemic multi-person prisoners’ dilemma in Sierra Leone. The evidence suggests (USAID, 2010; Marke, 2009: July 14; S 2.6.3) that four inter-linked examples of “unmanaged commons” that have evidently been subject to Hardin’s variant appear to

<sup>59</sup> Translations: “See how poor is your prized educated son of the elite when compared to an ill educated entrepreneur”. “Everyone has the right to take what he can get from his employer, irrespective of right or wrong”. “Let the free market rule”. “You have to do whatever is necessary to get yourself economically comfortable”.

be landed property, the natural environment and potable water supply in the Western Area of Sierra Leone and the exploitation of mining resources<sup>60</sup> across the country.

ESI appears to be a pre-requisite for remedying multi-person prisoners' dilemmas. Granovetter (1985: 490-491) was supportive (without naming it as such) of the ESI concept; concluding that recurring economic relations often become reliant on social content that carries strong expectations of trust and abstention from opportunism. These expectations, he observed, were easier to police in familiar contexts than between relative strangers (as is often required by neoclassical economics). This reinforces the challenge for national competitiveness, examined in S 2.2.2.4, of generating essential society-wide trust in multi-ethnic societies such as Sierra Leone.

But Granovetter (1985: 491-493) warned that, while social relations may often be a necessary condition for trustworthy behaviour, they are not sufficient to guarantee this and may even provide occasion and means for malfeasance and conflict on a scale larger than in its absence. He identified three conditions where social trust can lead to this malevolent outcome.

First, the *trust generated by personal relations* often provides enhanced opportunity for duplicity and malfeasance, by the unprincipled exploitation of the relationship. Second, *fraud and malfeasance are most efficiently performed within teams* – the trust generated being expressed by the term “honour amongst thieves”. Finally, “more extended and large scale disorder” (1985: 492) and malfeasance can erupt when coordinated action emerges between “*coalitions of [groups of] combatants*”; with the coalitions requiring trust as a basis for their malevolent effectiveness.

The generation of ESI appears to be a complex and challenging task in which the considerations of human “cognitive complexity” and “ecological” decision making that underpin strategic culture change (S 2.4.3) will provide essential tools in the reform of national competitiveness.

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<sup>60</sup> In an article “Sierra Leone’s Minerals: Digging for Trouble” in its issue of 25/11/2010, The Economist Magazine of the UK suggests that leases issued for the mining of iron ore failed to meet the requirements of new law that was passed with the help of international partners to provide greater transparency and accountability and to prevent the malfeasances of previous administrations which had prompted “...a resentful people eventually to rebel...”. The article concluded that the extra-statutory concessions mean that the “...iron ore deals increase the risk that the people will go on mistrusting their leaders.” The Economist, 2010: Nov 25

#### ***2.5.4 Resurgence: Strategic Substitutability & Culture Change***

Many economists “believe that interactions in markets will correct or offset individually anomalous behaviours” (Fehr & Tyran, 2005: 43). There is, however, empirical evidence indicating that a small amount of individual irrationality can have large aggregate economic effects under strategic complementarity; whereas a small share of rational individuals may generate an aggregate outcome close to the rational prediction under strategic substitutability (Fehr & Tyran, 2005:63). The presence of strategic substitutability or complementarity may be key in determining when a population that is heterogeneous with regard to rationality<sup>61</sup> reaches either a "rational" or an "irrational" outcome.

Complements and substitutes are apparent catalysts of change. They may wield their multiplier effect through the effective deployment of symbolically-driven social capital which delivers “a power incommensurate with the agent’s personal contribution” Bourdieu (1986: 251; S 2.2.2.4).

Economics is about the impact of choices in the allocation of scarce resources. National competitiveness is concerned with the relative efficiency<sup>62</sup> and effectiveness<sup>63</sup> with which those resources are deployed (Porter, 1990: 76; S 2.7) in the quest for increasing national productivity. Ultimately, the goal is to deliver sustainable improvements in the national standard of living (Porter, 1990: 6; S 2.7). Strategic substitutes and complements, when combined with Bourdieu’s theory (S 2.2.2) and modern applications (S 2.4.3), may provide an understanding about how the choices of a relative few can have consequences for national competitiveness.

Lemons (S 2.5.1) and TCE (S 2.5.2) may provide insights into mechanisms of transition from one level of national competitiveness to another level. Multi-person prisoners’ dilemmas (S 2.5.3) may provide an understanding of how a given level of national competitiveness can become self-perpetuating. Strategic substitutes and com-

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<sup>61</sup> Such heterogeneity may be amplified in the case of multi-ethnic societies in which the different ethnicities have differing value and decision systems (see also S 2.2.2.4).

<sup>62</sup> Efficiency in the deployment of inputs and the generation of outputs.

<sup>63</sup> Effectiveness of outcomes (what was achieved by the outputs) and impacts (the difference made to the lives of citizens).

plements may, on the other hand, be important as triggers of change. Understanding the balance between them in any given society may provide an indication of the fragility of prevailing levels of national competitiveness.

Fehr & Tyran (2005: 64) refer to previous research that identified a number of reasons for strategic complementarity (Cooper (1999)). Conditions encouraging complementarities include imperfect product market competition, thick market externalities in the presence of costly search for trading partners<sup>64</sup>, technological externalities, preference externalities<sup>65</sup>, and the interdependence between wage and price setting at the macro-economic level. The existence of unselfish preferences may also generate important complementarities because they provide incentives for purely selfish agents to behave unselfishly in order to acquire a reputation as a trustworthy agent<sup>66</sup>. Thus, they conclude that there is little reason to assume that economic forces generically render individual irrationalities unimportant.

However, individuals may not actually be irrational at all – but instead may be operating under conditions of increasing information problems<sup>67</sup> within bounded rationality (see section 2.5.2); as Fang and Loury (2005) advanced in their eponymous article: “‘Dysfunctional identities’ can be rational”.

Fehr & Tyran agree. They assert (2005: 52) that limited rationality under complementarity may have permanent effects due to its impact on equilibrium selection. They hold that a good and a bad equilibrium can exist in certain settings, where the good equilibrium is Pareto-superior<sup>68</sup> to the bad one. However, once individuals are in a

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<sup>64</sup> As can be generated by “public bads” such as extortionate behaviour by powerful public officials which can cause multi-person prisoner’s dilemmas (Dixit, 2009: 19-22; S 2.5.3) as well as relatively high transaction costs (S 2.5.2) that may lead to a fall in economic activity and, ultimately, national competitiveness.

<sup>65</sup> Such as those associated with ethnic diversity in Alesina and La Ferrara (2005: 765; S 2.2.2.4).

<sup>66</sup> Thus generating lemon activity (S 2.5.1).

<sup>67</sup> Relevant information problems may be caused by information asymmetries (see also S 2.5.1); or poor levels of national education (see preface to the “Agenda for Change” (Government of Sierra Leone, 2009; S 2.6.1)); or inter-generational failures in the reproduction of embodied and/or institutionalised cultural capital (see Bourdieu - S 2.2.2.3 and Hardin, 1968:1245; S 2.5.3).

<sup>68</sup> A situation is said to be pareto-superior to another if it makes at least one person better off without making anyone else worse off; a situation is said to be pareto-optimal if there are no pareto-superior alternatives.

bad equilibrium, unilateral deviations are costly<sup>69</sup> so that they can be locked in that equilibrium.

They note (2005: 64; 2008) the powerful effects of substitutability on aggregate outcomes, especially in potentially reversing bad equilibria. It would be important for future research to determine the conditions that stimulate strategic substitutability in more detail. There is some evidence (S 2.6.4) that the dramatic collapse, in real terms, of Sierra Leone's economy and national competitiveness between 1970 and 2010 may have been due to the actions of a small number of highly influential players<sup>70</sup> operating under conditions of strategic complementarity. Those conditions may have been stimulated by the preference externalities of the inherent multi-ethnicity of the society (S 2.2.2.4); and aggravated by the sharp socio-economic and educational distance at independence between the Western Area and the largely illiterate<sup>71</sup> majority in the "protectorate" (S 2.6.1). The post-independence ethnic polarisation of politics (S 2.2.2.4; S 2.6.1) may have added to the dire cocktail.

The action research (chapter 5) sought to explore whether conditions of strategic substitutability can be facilitated to remedy an evidently bad equilibrium in the accounting and audit sector of Sierra Leone (see Figure 13, S 5.5.1).

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<sup>69</sup> The costliness of remedial actions in a bad social equilibrium appears confirmed in the Sierra Leone context by the Anti-Corruption Commission (ACC) as quoted in S 2.5.3. The ACC asserts with dismay that "...people of integrity fighting to revamp uprightness are often treated as societal deviants and subjected to mockery..." and that popular proverbs that encourage ill-gotten wealth have "...often been used to cry down men of relative integrity in society...". Anti-Corruption Commission of Sierra Leone, 2007: 4.

<sup>70</sup> Including President Stevens (1967-1985) and President Momoh who evidently misruled between 1985 and the outbreak of civil war in 1991. For example, two local proverbs have gained widespread currency in the country and which have been held by the Anti-Corruption Commission of Sierra Leone (2007: 13; S 2.5.3) to play a significant role in promoting pervasive amorality and corruption. They were publicly espoused and exemplified by President Stevens i.e. "Den say Bailor Barrie, you say Davidson Nicol" (which denigrated the culture of educational excellence for which the Western Area had achieved renown throughout West Africa for over 100 years); and "Wusai den tie cow na dae ee dae eat" (which effectively gave carte blanche for public officers to extract undue rent from the activities of your departments). The contemporary crisis in educational standards (see quote from the "Agenda for Change" (Government of Sierra Leone, 2009; S 2.6.1)) can, *prima facie*, be linked to that period of the rise of the symbolic power of socially and economically destructive values.

<sup>71</sup> Mass illiteracy is a, *prima facie*, major contributor to information problems in bounded rationality; thus creating supportive conditions for complementarity. It may also increase the symbolically driven social capital of the educated few who seek political power by exploiting the preference externalities that typify multi-ethnic societies (S 2.2.2.4). This heightens the risk of malign competition (S 2.2.2.4 for political power among the powerful few that can lead to falls in economic activity and, ultimately, national competitiveness.

## 2.6 Contextual Analysis of Sierra Leone

### 2.6.1 Introduction

The relevance of this literature to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 2.1.

It is often said that Sierra Leone is blessed with an abundance of natural resources that include large deposits of minerals, abundant fertile agricultural land, a deep natural harbour; and stunning, world class, beaches in picturesque settings. Mining, Tourism and Land Management are seen as three key areas offering comparative advantages in the factors of production (see S 2.7), that can have “a significant impact on economic growth” (Government of Sierra Leone, 2009; Preface to “An Agenda for Change”). The Agenda goes on to note that:

“However, Sierra Leone's main economic indicators continue to lag behind sub-Saharan Africa, while extreme poverty remains pervasive. Consequently, over 60% of our people are unable to afford one decent meal a day. This abject poverty is compounded by significant problems in the health and educational sectors. As a result Sierra Leone has consistently ranked at the very bottom of the UN Human Development Index”. (Government of Sierra Leone, 2009; Preface to “An Agenda for Change”).

If competitive advantage indicates the relative efficiency and effectiveness of the harnessing of the comparative advantages available to a country (Porter, 1990: 76; S 2.7), then contemporary Sierra Leone has, *prima facie*, serious shortcomings in national competitiveness. To the extent that the required efficiency and effectiveness must be driven by the ability of a country's people to collectively utilise the available resources for their common benefit, then the Human Development Report 2010 may be correct in declaring that “people are the real wealth of a nation” (UNDP, 2010: iv). This section seeks to explore the challenges of social organisation that may have delivered a perilous lack of national competitiveness to Sierra Leone.

Sierra Leone's population increased from 1m in 1901 to 5m in 2004, an increase of 386 percent in 103 years, at an average annual rate of 1.5 percent (Thomas, MacCormack & Bangura, 2006: vi). Consequently, the country has a very young population.

34 percent of its 2004 population lived in urban areas, 42 percent are under 15 and about 34 percent are aged 15–35 (Peeters, Cunningham, Acharya & Adams, 2009: 4).

“Originally a pioneering colony of freed British slaves, Sierra Leone has as much right as Philadelphia or Paris to be thought of as a cradle of modern liberty. Here, in the 1790s, blacks voted for the first time in elections, as did women. Yet today their descendants still face a daily struggle for survival, let alone liberty”. (The Economist, 2008)

It started well, and was a beacon to others in the region for well over a century. The country was founded in 1787 as a largely self-governing British colony for freed African slaves yearning for a home after the abolition of the slave trade in Britain’s far-flung Atlantic empire (hence “Freetown,” its capital port city). The title Sierra Leone originally referred only to the small Western Area of contemporary Sierra Leone. With Fourah Bay College established in Freetown in 1827, the western “Province of Freedom” pioneered European-style education in British-run West Africa, with Freetown earning the reputation of the “Athens of West Africa” for its achievements in medicine, law and education (National Tourist Board, 2008).

For most of its 180-year colonial phase, the key political and social cleavage in Sierra Leone was between the inhabitants of this western “Province of Freedom” and the inhabitants of the country’s interior (Chege, 2002: 148). The interior, home to over ninety percent of the population, was subject to radically different governance, social and legal structures; and was at a marked disadvantage in social, educational and economic development (Newland, 1916: 10; Fyfe & Jones, 1968: 212-224).

Independence from Great Britain in 1961 (Chege, 2002: 148) brought an effective merger of the previously separately managed state entities; with power naturally flowing to the majority inhabitants of the interior. This *mélange* had unexpected consequences as noted with alarm in Fyfe & Jones (1968: 197) that included the “withering away of discipline...to the near collapse of public morality in the political and administrative spheres” which were “traced back to the precariousness of organised sanctions”; leading to uncertainty (Fyfe & Jones, xii) about a “basic unanswered question... how are society’s rules to be enforced in the absence of an accepted sanction? Indeed...what are the society’s rules...” when “the organised sanctions of the past have lost their hold”?

Chege noted that post-independence party political loyalties assumed a “loose ethnic divide” between the largest two ethnicities located in the north and in the south respectively. Interestingly, he noted that Sierra Leone did not experience the ethnic fratricide that is often blamed for state collapse in Africa. He concluded that “even after mayhem broke out in 1991, “Sierra Leone’s craven governments and bloody warring factions apparently observed the policy of equal opportunity employment” (Chege, 2002: 148).

As shown in Table 1 & Table 2 below, contemporary Sierra Leone has persistently featured at the foot of the United Nations Human Development Index (HDI); consistently underperforming the average for the group of Least Developed Countries over the thirty years from 1980. It is noteworthy that this includes a period before the civil war of 1991 to 2002.

Peters et al noted that access to primary school increased significantly since the end of the civil war in 2002, raising net primary enrolment rates to 75 percent. However, access to junior- and senior-secondary schools remains very limited. Of importance for productivity and national competitiveness (see S 2.7), the contemporary quality of education is acutely low; as confirmed by the extract of a report commissioned by the International Finance Corporation that is shown in Appendix X1 (FJP, 2009a: 30-32).  
Cont/d.../



HDI rank	Human Development Index (HDI) value <sup>a</sup>	Life expectancy at birth (years)	Mean years of schooling (years)	Expected years of schooling (years)	Gross national income (GNI) per capita (PPP 2008 \$)	GNI per capita rank minus HDI rank	Nonincome HDI value
	2010	2010	2010	2010 <sup>b</sup>	2010	2010	2010
157 Ethiopia	0.328	56.1	1.5 <sup>b,c</sup>	8.3	992	-2	0.357
158 Sierra Leone	0.317	48.2	2.9	7.2	809	4	0.360
159 Central African Republic	0.315	47.7	3.5	6.3	758	4	0.363
160 Mali	0.309	49.2	1.4	8.0	1,171	-7	0.312
161 Burkina Faso	0.305	53.7	1.3 <sup>b,d</sup>	5.8	1,215	-12	0.303
162 Liberia	0.300	59.1	3.9	11.0	320	5	0.509
<b>Developed</b>							
OECD	0.879	80.3	11.4	15.9	37,077	—	0.904
Non-OECD	0.844	80.0	10.0	13.9	42,370	—	0.845
<b>Developing</b>							
Arab States	0.588	69.1	5.7	10.8	7,861	—	0.610
East Asia and the Pacific	0.643	72.6	7.2	11.5	6,403	—	0.692
Europe and Central Asia	0.702	69.5	9.2	13.6	11,462	—	0.740
Latin America and the Caribbean	0.704	74.0	7.9	13.7	10,642	—	0.746
South Asia	0.516	65.1	4.6	10.0	3,417	—	0.551
Sub-Saharan Africa	0.389	52.7	4.5	9.0	2,050	—	0.436
Very high human development	0.878	80.3	11.3	15.9	37,225	—	0.902
High human development	0.717	72.6	8.3	13.8	12,286	—	0.749
Medium human development	0.592	69.3	6.3	11.0	5,134	—	0.634
Low human development	0.393	56.0	4.1	8.2	1,490	—	0.445
Least developed countries	0.386	57.7	3.7	8.0	1,393	—	0.441
World	0.624	69.3	7.4	12.3	10,631	—	0.663

**Table 1: Comparative 2010 Human Development Indicators for Sierra Leone**

Source: UNDP (2010: 145-146) Human Development Report 2010

HDI rank	Human Development Index (HDI)							HDI rank		Average annual HDI growth rate			HDI Improvement rank <sup>a</sup>	
	Value							Change		(%)				
	1980	1990	1995	2000	2005	2009	2010	2005–2010	2009–2010	1980–2010	1990–2010	2000–2010	1980–2010	
158	Sierra Leone	0.229	0.230	0.226	0.236	0.292	0.313	0.317	1	0	1.09	1.62	2.95	53
159	Central African Republic	0.265	0.293	0.294	0.299	0.299	0.311	0.315	–1	0	0.58	0.37	0.52	88
160	Mali	0.165	0.187	0.212	0.245	0.279	0.305	0.309	2	0	2.10	2.53	2.34	60
161	Burkina Faso	..	..	..	..	0.285	0.303	0.305	0	0	..	..	..	..
162	Liberia	0.295	..	..	0.294	0.264	0.294	0.300	2	0	0.05	..	0.20	93
Developed														
OECD		0.754	0.798	0.827	0.852	0.868	0.876	0.879	—	—	0.51	0.48	0.31	—
Non-OECD		0.701	0.761	0.779	0.799	0.829	0.840	0.844	—	—	0.62	0.51	0.54	—
Developing														
Arab States		0.396	0.470	0.505	0.525	0.562	0.583	0.588	—	—	1.32	1.12	1.14	—
East Asia and the Pacific		0.383	0.466	0.519	0.559	0.600	0.636	0.643	—	—	1.73	1.61	1.40	—
Europe and Central Asia		0.503	0.660	0.628	0.648	0.679	0.698	0.702	—	—	1.11	0.31	0.80	—
Latin America and the Caribbean		0.573	0.614	0.640	0.660	0.681	0.699	0.704	—	—	0.68	0.68	0.64	—
South Asia		0.315	0.387	0.415	0.440	0.481	0.510	0.516	—	—	1.65	1.44	1.61	—
Sub-Saharan Africa		0.293	0.354	0.358	0.315	0.366	0.384	0.389	—	—	0.94	0.46	2.10	—
Very high human development		0.753	0.797	0.827	0.851	0.867	0.875	0.878	—	—	0.51	0.48	0.31	—
High human development		0.556	0.633	0.634	0.659	0.692	0.712	0.717	—	—	0.85	0.62	0.84	—
Medium human development		0.361	0.440	0.480	0.510	0.555	0.586	0.592	—	—	1.65	1.49	1.49	—
Low human development		0.271	0.310	0.324	0.332	0.366	0.388	0.393	—	—	1.24	1.19	1.68	—
Least developed countries		0.251	0.292	0.311	0.325	0.357	0.382	0.386	—	—	1.44	1.40	1.72	—
World		0.455	0.526	0.554	0.570	0.598	0.619	0.624	—	—	1.05	0.85	0.89	—

**Table 2: Comparative Trends in Human Development 1980-2010**

Source: UNDP (2010: 150-151) Human Development Report 2010

Peters et al identified that continuing constraints to improved economic performance include limited private investment; weak local purchasing power; dilapidated infrastructure and weak governance, as demonstrated by weak institutional capacity, a

fragile judicial system, and ubiquitous corruption. This challenging economic and human development situation, as illustrated by Table 2, is not merely a post-conflict phenomenon. Many of these shortcomings existed during the 1980s and contributed to the outbreak of the conflict. They conclude that few nations have had to deal with pressing socio-economic challenges, including pervasive youth unemployment, under such “daunting circumstances” (Peeters et al, 2009: 5).

## 2.6.2 Social Diversity

“...There are too many differences between the various tribes, in customs, traditions, beliefs, habits and ideas for any one tribe to accept the sovereignty of another, or to form – at any rate for many centuries – a homogenous self-governing community. In Sierra Leone, for example, the Temne would not recognize the rule of the Mendi or the Susu, still less would any one of the three acknowledge the authority of the Creole...” Newland (1916:189-190).

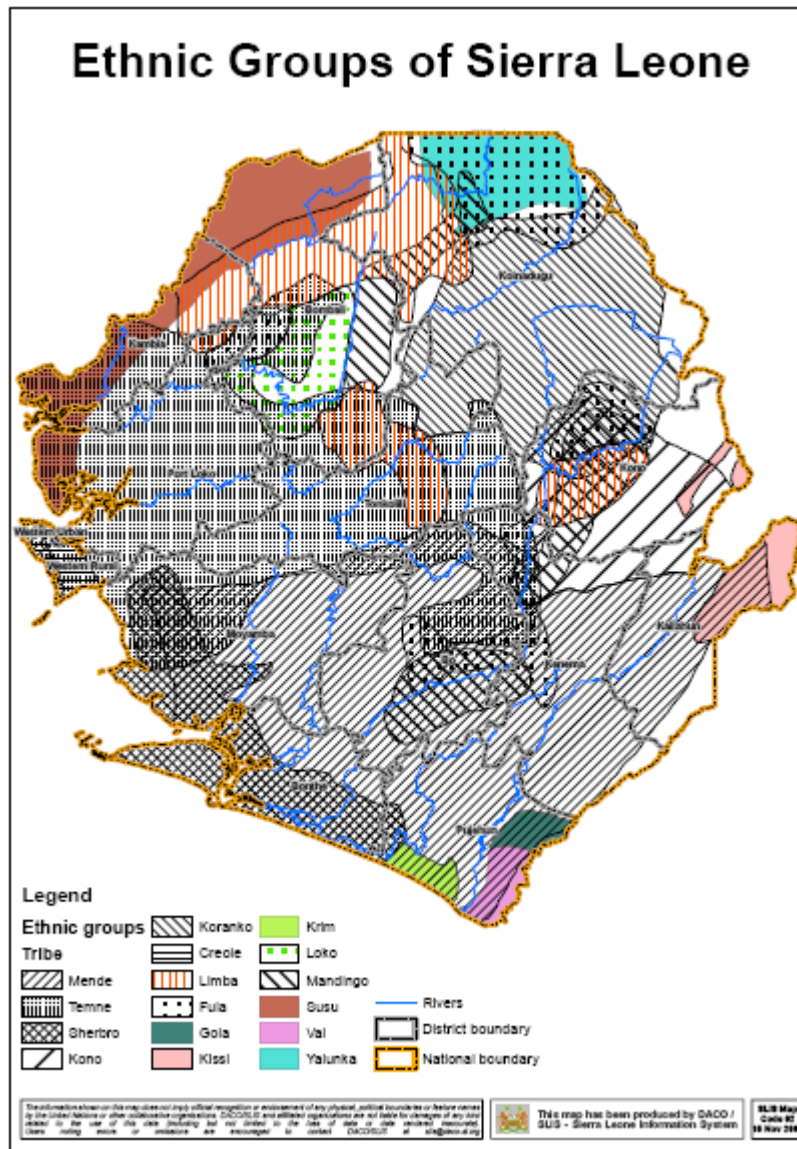
Group	Percentage of total population
Mende, Boumpe	27.1%
Temne	22.5%
Krio, Creole	11.6%
Limba, Yimba	5.9%
Kuranko, Koranko	5.6%
Kono, Konnoh	4.2%
Fula Jalon	3.8%
Sherbro, Southern Bullom	3.4%
Loko, Landogo	2.6%
Susu, Soso	2.3%
Maninka, Mandingo	2.3%
Kissi, Southern	2.1%
19 other groups including some of European, Middle Eastern and South Asian descent	6.6%
<b>Total</b>	<b>100%</b>

**Table 3: Estimated Ethnic Composition of the Population**

Source: Joshua Project (2009, web-sited source)

Curiously, the published data of the 2004 national census does not provide data on the ethnic composition of the population (Thomas, MacCormack & Bangura, 2006). Secondary sources provide an estimate as noted above.

Drawing on diversity indicators discussed in Alesina and La Ferrara (2005: 793; S 2.2.2.4), the country evidently has an ethnically fragmented and fractionalised society – with all the inherent problems of economic governance that come with such diversity. It is also exposed to the heightened risks of instability associated (2005: 793; S 2.2.2.4) with a country that is polarised through domination by two groups of roughly equal size.



**Figure 6: Ethnic Groups of Sierra Leone**  
Source: Development Assistance Coordinating Office (DACO) 2006

In the stresses of poor governance, the pre-independence distance between the Western Area and the interior has been largely eliminated by a pervasive poverty; and replaced by an apparently malign Bourdieurian (S 2.2.2) competition for resources that may be defined by ethnic fractionalisation and polarisation, lubricated by opportunistic shifts of alliances (Chege, 2002: 148; S 2.6.1). However, the legacy of legal and educational divides and social suspicions of that erstwhile distance continues to feature in many social and legal constructs that may deter an improvement in the economic competitiveness of the country.

### ***2.6.3 Enduring Social Structures, Land, Productivity and a Persistent Challenge of National Competitiveness***

Peeters et al (2009: 13-18) concluded that the current social context in the interior of Sierra Leone emerged from circumstances of extreme social flux in the late 19th century. The interior was relatively peaceful until about 1874, after which for a period of about 15 years it was thrown into chaos by “a succession of captains of freebooters whose constant plundering and slave raiding affected even the coast and the Colony [Freetown] borders, endangered British subjects trading upcountry, and cut off trade” (Fenton 1948, cited in Richards, Bah, and James 2004: 2).

In a situation of insecurity and social flux, precedence went to first-comers, provided they had the means to deal with the threat of war. Professional warriors were hired for protection and “to make conquests”. In this period, chiefdoms were formed “of which the ruling family is that of the founder of the central town” (Fenton 1948, cited in Richards, Bah, and James 2004: 2).

These, Peeters et al found, were the circumstances in which the British took administrative control of the interior in 1896, following the drafting of the Protectorate Ordinance. The system of governance was later termed “indirect rule” (that is, rule by chiefs through “native” institutions). The British system greatly strengthened the position of the chiefs by giving them the right to labour and other support in the Protectorate Native Law Ordinance of 1905. A two-class society was thus formed in the interior, made up of ruling families and others (small farmers, “strangers,” and domestic slaves).

In September 2009, a coalition of civil society groups issued a report entitled “Reform is not against Tradition: Making Chieftancy Relevant in 21<sup>st</sup> Century Sierra Leone”. In the report, they express concern (Fanthorpe, Sesay, Turay & Kamara, 2009) that key lessons of accountability, avoidance of conflicts of interest and responsibilities and the hazards of over-concentration of power in the hands of unaccountable chiefs were inadequately managed in a new Chieftancy Act 2009.

The 2009 Chieftancy Act provides that paramount chiefs are responsible for collecting taxes, ensuring good governance and order within their jurisdictions, preserving and promoting customs and traditions of the region, as appropriate, and serving as agents of development of the region (USAID, 2010). There are built in conflicts of

interests, responsibilities and accountabilities between chiefdoms, land owners, parliamentarians and local councils (FJP, 2009c: 13). This creates sustains inefficiencies and opportunities for abuse and rent-seeking.

Fanthorpe et al held that “recent public consultations” have revealed a general crisis of confidence in the system of governance through which chiefs exercise local authority. Many Sierra Leoneans, chiefs included, have acknowledged that the failings of the chieftaincy system – which the 2009 Act effectively restored - were among the root causes of the recent civil war (Fanthorpe et al, 2009: vi).

Peeters et al (2009: 14-15) found that family lineage interacts with chieftancy as an instrument of social exploitation and feudal-like privilege. Most of the country’s land is chieftaincy land that is under customary tenure with chiefs serving as custodians of the land (USAID, 2010). Most chieftaincy land is held by extended families that have rights of access, use, and transfer by lease. In some areas people from outside the chiefdom, including migrants, tenants, ex-combatants, and foreigners (collectively known as “strangers”), make up 20–40% of the chiefdom populations. Landowning families lease land to “strangers” on an annual basis. The “strangers” pay a nominal amount of the crop-yield to the family and are restricted from planting trees and perennial crops as an acknowledgement that they have no long-term interest in the land. Rights to sell chieftaincy land are generally limited to sales within the family or community and are not recorded; in most regions, customary law prohibits the sale of chieftaincy land to non-family or non-community members (USAID, 2010). If young people decide to leave their chiefdom of birth, they lose rights to land, which are assigned only to members of a family lineage. Those with roots in the erstwhile Province of Freedom have no rights of land ownership in the erstwhile protectorate. However, due to the modern system of freehold property rights in the Province of Freedom, Sierra Leoneans from the former protectorate can own land in the Western Area. This has had devastating effects on a formerly strong land security and environmental conservation in the Western Area.

The years of conflict and rural poverty caused many rural residents to move to peri-urban and urban areas where they squat, with apparent abandon, on state or private land. Migrants have erected shacks on the previously thickly forested hills above

Freetown, along beaches, and at the edges of forests (USAID, 2010). More privileged persons have, ignoring established rules, built luxurious homes on restricted forest reserves. These activities have led to alarming levels of erosion and environmental degradation. From a position of water aplenty (Newland, 1916: 26-28<sup>72</sup>), the failure to enforce land controls and a migration-fuelled population explosion in Freetown have led to a crisis of potable water supply and sanitation in the capital city and an apparent shortening in the rainy season as trees from the rain catchment areas are felled with abandon (Marke, 2009: July 14).

“... [a] consultant, appealed to the government to halt all developmental activities within the catchments perimeter. On the sanitation problem..[others] solicited government to reintroduce rigid laws on health and sanitation. An official of Guma [water supply company] pinpointed that the current Guma facility could no longer cope with the alarming population explosion in Freetown. The minister of Lands, Country Planning and the Environment... while addressing a session of Parliament, recently said, "I'm willing and ready to expose with evidence to substantiate my point that some parliamentarians in the Western Area are indeed involved in illegal land transactions." While a foreign critic interjected that corruption is not a native of any land, it finds easier homes in some". (Marke, 2009: July 14 –“ Sierra Leone: Water Crisis Threatens Survival in Freetown”)

The USAID country profile (USAID, 2010) indicates that high land tenure insecurity in contemporary Sierra Leone is fueled by: lack of a comprehensive and integrated legal framework governing land; application of un-codified customary law to land transfers; absence of a reliable record of landholdings; prevalence of fraudulent land documents; the practice of ignoring or changing the terms of land leases; the number of family members with an interest in a single landholding; a history of ad hoc decision-making by land authorities; and the practice of shifting cultivation (which requires retaining the ability to quickly retake uncultivated land). Indications of insecurity include landholder prohibitions against lessees planting trees or installing irriga-

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<sup>72</sup> The contemporary manifestation of Hardin's tragedy of the commons (S 2.5.3) is effectively illustrated by comparison of Newland's account with the contents of this section with regard to the deforestation of the hills of Freetown and the subsequent crisis of water supply. Newland, writing in 1916, stated: "...The Government has done much to retain this beautiful scenery, backed by the lofty hills which give [the Western Area] such an excellent water supply. The forests here act as a protective covering to the moisture in the soil, and are responsible for a high percentage of the total amount of water held in suspension by the atmosphere...The native of Sierra Leone, blessed with a water supply which is exceptional in West Africa...is apt to forget this unless gently reminded by a wise paternal Government...the untutored native would eliminate...ruthlessly the trees upon the hillsides. He realises not... the dangers attending the destruction of forests in the mountains...Further up the [railway] line, especially after the borderline between the [Western Area] and Protectorate is passed, this evil has been amply demonstrated. There...during the dry season...where the forest has been removed, the springs dry up...Instead of perennially running water, the rivers are converted into torrents in the [rainy season] and detached pools in the dry season..." Sadly, this 100 year old wisdom has fallen on deaf ears in contemporary Sierra Leone and all the ills predicted by Newland are now an acute reality in Freetown and the Western Area.

tion facilities, one-year leases, and absence of landlord-tenant relationships based on rents or other economic arrangements.

These constructs actively and seriously deter the productive use of land that is essential to national competitiveness (see also Dixit's exposition - S 2.5.3 - of the importance of the security of property rights in avoiding economically destructive multi-person prisoners' dilemmas). In 2008, Sierra Leone was ranked at 172nd of 178 countries for the ease of registering property (World Bank Group, 2008; S 2.5.2).

Secret societies are also recognised as important constructs of society in Sierra Leone. Newland (1916: 126-127) asserted that the Porro was "by far the most powerful secret society in the Sierra Leone Protectorate, for by its laws the whole community may be said to be governed. Males only are eligible and the revelation of its secrets means death or complete tribal excommunication and ostracism". The colonial government in Freetown sought to control the perceived excesses of the secret societies through the formal judicial system by proscribing certain activities and making them punishable under colonial law (1916: 133-134).

In contemporary Sierra Leone, many of these institutions have survived and enjoy a new lease of life in the post-independence era. Richards, Bah and Vincent (2004: ii) writing in a World Bank social development paper, concluded that "membership of gender-based sodalities...is nearly universal in rural areas". Similarly, Baker (2006: 31-32) asserted that "traditional institutions of social ordering and control..." have been reinforced by "the weakness of the state".

Platteau (2009: 22-26) asserted that redistributive norms of many African societies serve as a brake on capital accumulation and thus as an impediment to entrepreneurship and general prosperity and development. This was supported in the Sierra Leone context by Richards et al who observed of secret societies that:

"most members of the Mandingo and (especially) Fula trading diasporas in rural Sierra Leone refuse membership. Apart from religious scruples, they fear the impact of initiation fees and fines levied in "bush" cases on their trading capital". Richards et al (2004: 10)

Platteau noted that social customs and norms that hinder socio-economic differentiation and individual capital accumulation "lower the performance of indigenous enter-

prises” and thereby reinforce and sustain the competitive disadvantage and relative poverty of their societies in the globalised twenty-first century.

The USAID country profile concludes:

““Corruption and economic mismanagement, lack of opportunities for youth, and the under-development of rural areas” were identified in the postwar truth commission process as underlying causes of the conflicts that devastated Sierra Leone between 1991 and 2002 ... economic performance remains inadequate to move Sierra Leone up from its place at or near the bottom rank of the Human Development Index. Many young men have turned away from agriculture toward mining, where they appear to find higher incomes but exploitative working conditions. Further, national and local governance are still believed by many to be prone to the same kinds of corruption and mismanagement that characterized Sierra Leone before the conflict. New approaches seem to be needed to establish property rights in ways that would encourage investment and rising productivity (especially in agriculture) and give landholders and local communities a stake in Sierra Leone’s economic future; and to provide transparent and accountable governance of the country’s considerable natural resources.” USAID (2010).

Given their history, it is unlikely that these enduring social structures can create the Virtuous Circles of trust that Siisiainen considers necessary to avoid malign and centrifugal Bourdieurian competition for resources in a diverse society (S 2.2.2.4). Consequently, Sierra Leone faces a challenge to generate centripetal societal values that are congruent with sustainable national economic competitiveness (see S 2.7). It may instead have exposed itself to the Vicious Circles that result in a “non-civic community” characterised by distrust, breaking of the norms of reciprocity, avoiding one's duties, isolation, disorder and stagnation (S 2.2.2.4).

## ***2.6.4 A History of Political & Economic Turmoil***

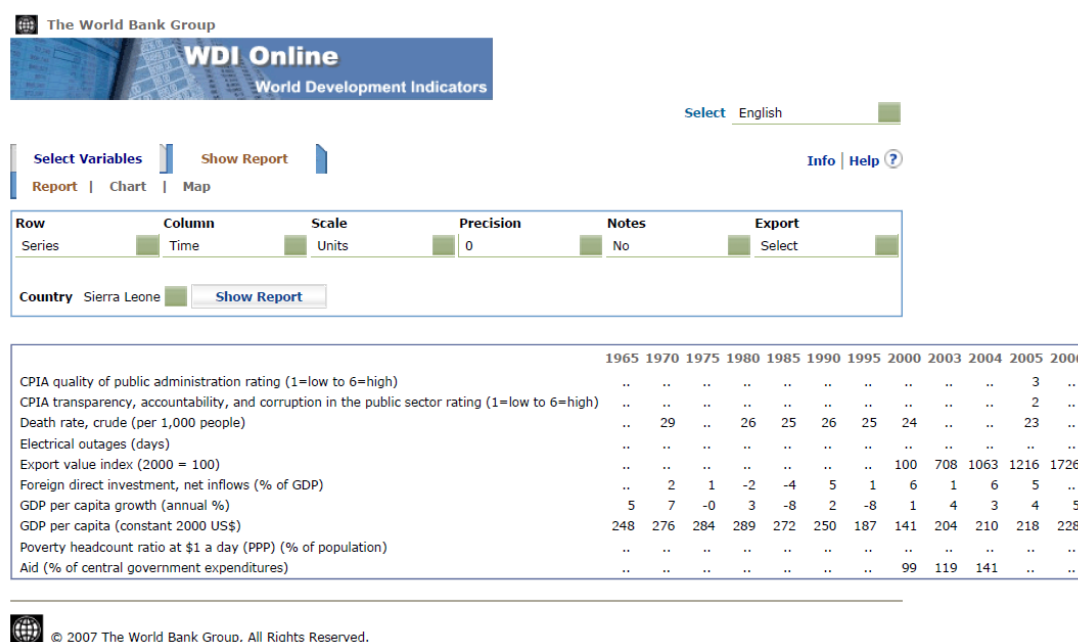
### **2.6.4.1 The Self-Destructive Policies of the Steven’s Regime**

Chege (2002: 151) traces the pre-war origins of state failure in Sierra Leone to the “slow-motion, self-destructive policies pursued by the government of President Siaka “Pa” Stevens (1968–1985)”. These trends, he found, rapidly accelerated under the “venal incompetence” (Chege, 2002: 151) of his chosen successor, Joseph Momoh, who led the country from 1985 to 1992.

Chege found that Stevens inherited a sound if poor economy based on Diamond, iron ore, food, coffee, and cocoa production that was expanding at a reasonable annual rate of 4 percent between 1965 and 1973 against an annual population growth rate of 1.9



percent. Average personal incomes were steadily rising. Primary school enrolment doubled between 1961 and 1973, while life expectancy rose from 37 in 1961 to 47 in 1979. Functional, though increasingly corrupt, public institutions underpinned this improvement (2002: 151). This assessment is broadly supported by statistics obtained from the World Bank Group shown in the table below.



The screenshot shows the World Bank Group WDI Online interface. At the top, there's a header with the World Bank Group logo and 'WDI Online World Development Indicators'. Below this, there are navigation links: 'Select Variables', 'Show Report', 'Report', 'Chart', 'Map', 'Info', and 'Help'. A 'Country' dropdown is set to 'Sierra Leone', and a 'Show Report' button is visible. Below the navigation bar is a table of economic statistics for Sierra Leone from 1965 to 2006. The table has columns for the year and rows for various indicators. The indicators include CPIA quality of public administration rating, CPIA transparency, accountability, and corruption in the public sector rating, Death rate, crude (per 1,000 people), Electrical outages (days), Export value index (2000 = 100), Foreign direct investment, net inflows (% of GDP), GDP per capita growth (annual %), GDP per capita (constant 2000 US\$), Poverty headcount ratio at \$1 a day (PPP) (% of population), and Aid (% of central government expenditures).

	1965	1970	1975	1980	1985	1990	1995	2000	2003	2004	2005	2006
CPIA quality of public administration rating (1=low to 6=high)	..	..	..	..	..	..	..	..	..	..	3	..
CPIA transparency, accountability, and corruption in the public sector rating (1=low to 6=high)	..	..	..	..	..	..	..	..	..	..	2	..
Death rate, crude (per 1,000 people)	..	29	..	26	25	26	25	24	..	..	23	..
Electrical outages (days)	..	..	..	..	..	..	..	..	..	..	..	..
Export value index (2000 = 100)	..	..	..	..	..	..	..	100	708	1063	1216	1726
Foreign direct investment, net inflows (% of GDP)	..	2	1	-2	-4	5	1	6	1	6	5	..
GDP per capita growth (annual %)	5	7	-0	3	-8	2	-8	1	4	3	4	5
GDP per capita (constant 2000 US\$)	248	276	284	289	272	250	187	141	204	210	218	228
Poverty headcount ratio at \$1 a day (PPP) (% of population)	..	..	..	..	..	..	..	..	..	..	..	..
Aid (% of central government expenditures)	..	..	..	..	..	..	..	99	119	141	..	..

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**Table 4: Selected Economic Statistics for Sierra Leone 1965-2006**

Source: World Development Indicators, World Bank Group. Accessed online 8 April 2008

Sierra Leone's misfortune, Chege held, was Stevens's misunderstanding of the essential factors underlying the economic and governance structures he had inherited. Consumed with ambition and the desire to create a one-party state under his personal control, he gradually emasculated the once-vigorous parliament, finally banning opposition parties and dealing harshly with bona fide political opponents (2002: 151-152).

#### 2.6.4.2 Gross Economic Mismanagement

The most far-reaching institutional decay, Chege observed, arose from gross economic mismanagement. The 1973 global oil crisis coincided with a dip in Diamond and iron ore prices, opening a deficit in external payments that should have been addressed by cuts in public spending, devaluation of the currency, and export diversification. Stevens's government did the exact opposite. In the 1980s, the state failed to agree with foreign corporations on deep-level shaft "kimberlite" Diamond investment that would have lessened Sierra Leone's dependence on the alluvial mining that also fueled the RUF rebels in the 1990s (Chege, 2002: 152).

To finance the deficit, Chege held, the government borrowed lavishly from its central bank (in effect, printing money) and from international commercial and official sources, while extending state ownership and control from the mining sector to food distribution. Inflation rose to 50 percent in the 1980s from 2.1 percent between 1965 and 1973. Growth dipped to a 0.7 percent average between 1980 and 1987. The government reneged on many agreements with the International Monetary Fund (IMF) and the World Bank to stabilise the economy and promote growth. Wages and rural incomes increasingly meant little. For the youths educated with hope in the good years and for those in school, unemployment and a dim future were now a reality (2002: 152).

Chege asserted that the “incalculable long-term damage inflicted on public institutions and political legitimacy by misguided policies” was of great national consequence for Sierra Leone. With swiftly declining real wages, Sierra Leone’s public servants, including the security forces, turned to graft and pilferage of government supplies. Public equipment went unserved. While Stevens spent millions of dollars to host a summit of the Organisation of African Unity in 1980, infrastructure fell apart. State economic control worsened the deterioration (2002: 152).

Against the backdrop of a highly overvalued domestic currency, trading at an 80 percent discount against the U.S. dollar in the black market, state licensing of private Diamond exports created a lucrative payoff system between those well connected to the Stevens government and the cliques of Lebanese and Indian traders who sold the stones overseas, earning hard currency. The government addressed the increasing scarcity of foreign currency by the import licensing of rice (the food staple) and other consumer goods, creating food lines and yet another wide route for kickbacks (2002: 152).

#### **2.6.4.3 “Venal Incompetence” at the Helm of Power: The Momoh Years to the Civil War**

By the time Stevens handed the reins in 1985 to Momoh, a former military officer “even less skilled in statecraft than Stevens” (Chege, 2002: 153), public institutions were already a hollow ineffective sham compared to what they had been in the 1960s. In the public’s eye, the state lacked legitimacy. Corruption and illegality became the source of livelihood, as public educational and health services vanished. The Momoh

government sold mineral prospecting rights under the table, with proceeds going to its chosen favourites. Disoriented young people, Chege concluded, turned to fantasy, reggae protest music, drugs, Rambo films, inchoate antisystem ideas, and recreational violence with real deaths. In the wings, “political opportunists in Liberia, Libya, Burkina Faso, Kenya, Russia, Lebanon, and Afghanistan were waiting to exploit these youths for higher and lethal ends, about which the would-be rebels cared little, if they understood them at all” (2002: 153). The civil war of 1991 to 2002 was the consequence.

With no effective army, police, administration, or judicial system, Sierra Leone had been a sitting target for local and external predators. In the waning years of the Lebanese civil war, agents from rival factions competed in bribery within Freetown for prospecting rights in the alluvial Diamond districts in the southeast to finance the war effort in Lebanon. Dangerous and tedious, riverbed mining was fee-based self-employment by otherwise unemployed youths—not, as is sometimes assumed, a business initiative by the RUF rebels, whose inclination for alcohol and hashish made them poor candidates for such a task (2002: 153).

## ***2.6.5 Entrepreneurship, the Private Sector & Wealth Creation***

### **2.6.5.1 Introduction**

In November 2008, the Sierra Leonean Ministry of Trade & Industry (MTI) released a Discussion Draft of a proposed strategy for the development of the private sector spanning 2009 to 2013.

### **2.6.5.2 MTI Conclusion 1: Economic growth is still inadequate**

The MTI report found that, since the end of the civil war, Sierra Leone’s economy has recovered with real annual GDP growth consistently over 7%. To a large extent, this rate of economic growth was due to the acute need for reconstruction of the economy after a devastating conflict. The relatively high rate of economic growth allowed for a reduction of six percentage points between 2003 and 2007 in the reported rate of poverty, leaving the poverty headcount at 61 percent (2008: 8).

It was further noted that economic growth has taken a downward path since 2007, the year of the successful Presidential elections that saw the main opposition party unseat an incumbent government. With the expected adverse impact of the global recession,

Sierra Leone will find it difficult to meet key Millennium Development Goal (MDG) targets by 2015. Even if Sierra Leone maintained a sustained growth rate of 7.5 per cent, by 2018 its GDP would reach \$350 per capita, meaning the majority of Sierra Leoneans would still live on less than \$1 per day (2008: 8).

#### **2.6.5.3 MTI Conclusion 2: Growth is too narrow**

The MTI noted two features of the country's exports and growth:

- Reliance on a few resource based and non-traded sectors for growth: The growth of agriculture and mining relies on the comparative advantage of the country in natural resources: suitable land for agriculture and mineral deposits. Services sector growth has come from wholesale and retail trade, transport and communications and financial services; which are not traded internationally. This is because, apart from a few resource based industries, the economy lacks international competitiveness (MTI, 2008: 8).
- Growth is focused in sectors that are either losing employment share or are capital intensive: Although agriculture remains the biggest employer in Sierra Leone, it is losing its share of employment and new employment opportunities are limited to periodic, casual employment. The other lead growth sectors such as mining (2.6 percent), transport and communications (1.6 percent), and financial services (0.7 percent) are not major employers.

Consequently, the relatively high levels of economic growth have sufficiently impacted on the creation of productive employment. Almost 91 percent of the work force is employed informally, mainly in agricultural activities and self employment in informal wholesale and retail trade. The public sector is the prime employer of the remaining 9 percent of the work force in the formal sector (MTI, 2008: 9).

#### **2.6.5.4 MTI Conclusion 3: Investment is low**

The rate of investment in Sierra Leone is increasing and the ratio of Gross Domestic Investment to GDP is estimated to reach 22 percent in 2009 (MTI, 2008: 9). However, it is still below that required for sustaining rapid growth. The sectors with greater employment potential have not been able to attract investment, either because there are obstacles to mobilising investment in these sectors or because returns to investment are limited. The agricultural sector, for example, has not been able to mobilise investment even though it has proven comparative advantage. Agricultural growth has

come principally from expanding cultivated area, not investment to increase productivity.

#### **2.6.5.5 MTI Conclusion 4: The private sector is small and weak**

The MTI concluded that the pattern of development followed by Sierra Leone during almost 25 years of one-party rule preceding the civil war prevented the consolidation of the private sector. Subsequently, the 10-year civil war destroyed the remaining elements of entrepreneurship. Since the end of the conflict the private sector has remained parasitic and highly dependent on the public sector to get opportunities to earn rent (MTI, 2008: 10).

The only reliable estimation of the size of the private sector in Sierra Leone comes from the 2006 Census of Business Establishments. The Census indicates that there are around 10,840 enterprises in Sierra Leone, of which only 3,400 are totally or partially registered. This suggests that around 66 percent of the businesses in Sierra Leone are informal. These figures also show a very narrow and underdeveloped private sector. Ghana, for example, has around 198,000 registered businesses, which implies a business density rate of 18.71 (number of businesses per 1,000 economically active people). Sierra Leone's business density rate is just 1.34 (MTI, 2008: 11).

#### **2.6.5.6 MTI Conclusion 5: Significant Constraints limits Private Sector Development**

The MTI report (2008: 11-12) identified the major constraints that limit entrepreneurship and investment as including:

1. Human capital/Entrepreneurship: Much of the population of Sierra Leone regard entrepreneurs as exploiters rather than creators of wealth. As a result, the incentive for formality is reduced and so are the outcomes of those who remain in the informal economy. The most talented people in the country are not attracted to becoming entrepreneurs, missing on an important source of wealth creation for the country. Consequently, the limited level and quality of entrepreneurship in Sierra Leone is a critical constraint to improve productivity and competitiveness of the private sector because it limits access to affordable finance, contributes to government failure and makes it difficult to address market failure.

2. **Micro risks:** A number of government failures pose the most relevant limitations to private sector development in Sierra Leone. Insecure rights to property, administrative barriers such as licensing requirements, and corruption affect all industries in Sierra Leone and are binding constraints to the development of sectors such as tourism and fishing. However, even when policies have been sought to correct some of these risks, the weakness of institutions to implement the changes has limited their positive impact.
3. **Domestic lending:** Access to lending is a necessary requirement for private sector development as it allows it to undertake the investments needed to increase productivity and competitiveness. The MTI report noted a sharp dichotomy between large, foreign investors and Sierra Leoneans of foreign origin who have access to finance at reasonable cost and the large majority of small, domestic investors who are reliant on the domestic financial sector. Lack of access to and the high cost of finance prevent the latter from taking advantage of potentially attractive returns and limit their potential growth. The playing field for private investment and entrepreneurship is not level and accentuates the dualistic structure of the private sector.
4. **Market failures:** A number of market failures prevalent in most industries make it difficult for investors in Sierra Leone to capture potential returns. Information failures on demand trends, price formation and possible business models make investors unaware of potential opportunities for entrepreneurship and investment. Also, coordination failures in agricultural value chains and petty trading, which are dominated by small scale producers (agriculture, fisheries etc.), translates into missed opportunities for increasing their access to markets. The MTI concluded that this is to be expected given the fact that the economy is recovering from a period of extreme dislocation and the fact that government lacks the capacity to address market failures.
5. **Infrastructure:** The dismal state of infrastructure in Sierra Leone reduces the returns to investment and affects all industries (see also Table 5 below; S 2.7). Lack of roads and low percentage of paved ones, high cost and unreliability of supply of electricity, or cost of shipping from Freetown make infrastructure a binding constraint for several industries and limits the investment in the country.

## **2.7 The General & Sierra Leone-Specific Literature on National Competitive Advantage**

The relevance of this literature to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 2.1. A Micro/Macro system of national competitiveness developed by Porter & Schwab (2008) was introduced in Figure 1(b) of S 1.3.3. This system will be utilised to frame the conclusions in S 7.3.

Comparative advantage reflects the exploitable potential available to a country given the available factors of production. Competitive advantage indicates the relative ability of a country to turn that potential into reality i.e. it measures the efficiency and effectiveness of the deployment of resources available to the country (Porter, 1990: 76).

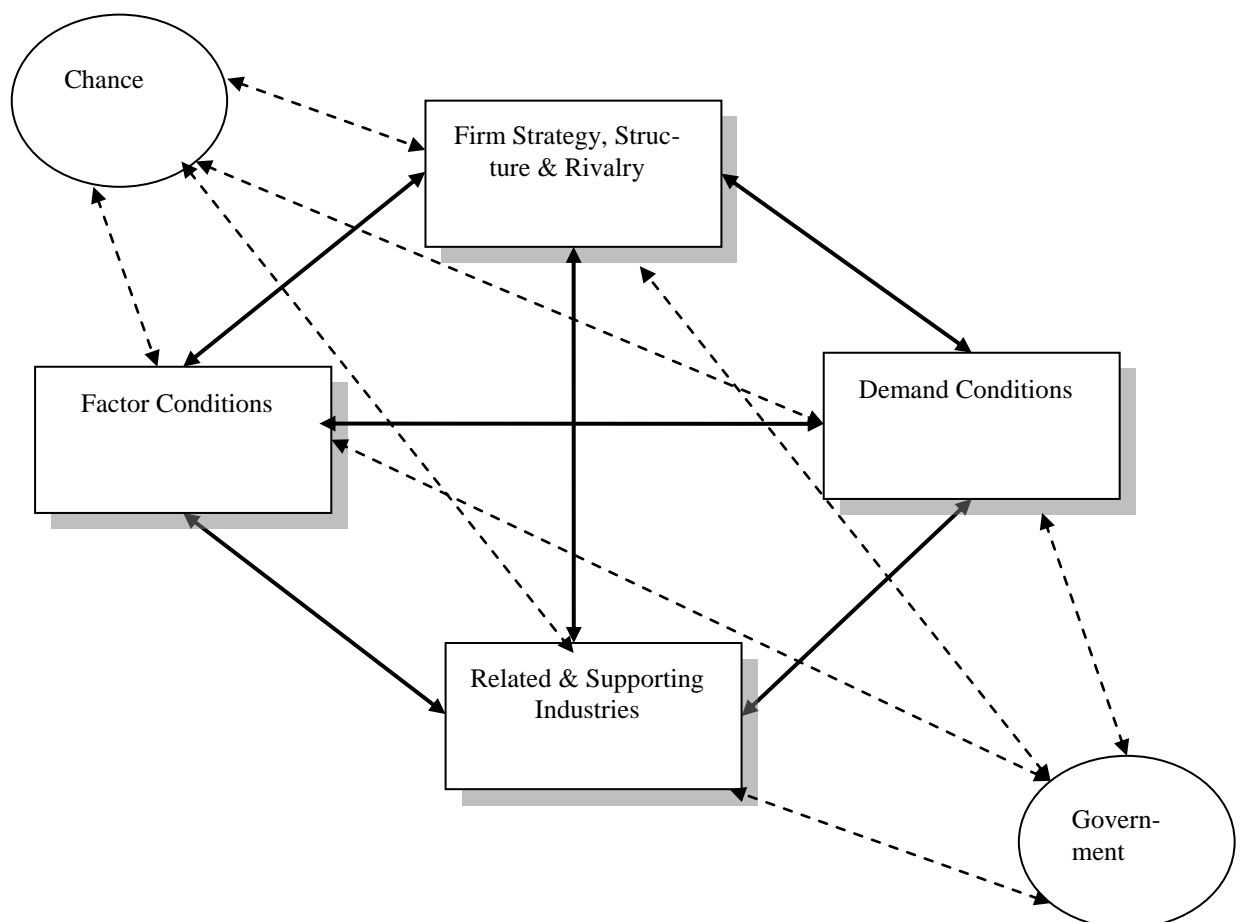
Michael Porter's seminal 1990 work on "The Competitive Advantage of Nations" filled a gap for a coherent and theoretically based framework for the analysis of the effects of differing country environments for the strategic choices available to enterprises (Van den Bosch & Van Prooijen, 1992: 173). Porter criticized previous explanations of the international competitiveness of nations which primarily stressed the importance of comparative advantage (Porter, 1990: 15).

Porter (1990: 127) proposed a wider framework that consisted of four determinants as shown in

Figure 7 below. Factor conditions represent a nation's position in inherited and created factors of production. The nature of the demand for goods and services in the national market ("demand conditions") is also seen as offering potential advantages to a firm's success. Advantage can also be gained, by a firm, from the presence in the national environment of internationally competitive related and supporting industries. A fourth determinant is the nature of the conditions governing how companies are created, organised and managed, as well as the nature of domestic rivalry between firms. To these four primary determinants, Porter added chance events and the influence of national governments. He saw his framework as a dynamic system of mutually reinforcing determinants which he termed the national "Diamond".

The economic development of countries, he advanced, has four potential phases. The least sustainably competitive phase is the “factor-driven” stage, with the “investment driven” and “innovation driven” phases representing higher levels of sustainable competitive advantage. A “wealth driven” stage was a potential stage of long term decline. Countries could move forwards and backwards between stages subject to their unique process of development (1990: 562-563).

The principal economic goal of a nation was seen as the generation of a high and rising standard of living for its citizens (1990: 6). Consequently, a core measure of competitiveness at the national level is national productivity i.e. the value of output produced by a unit of labour or capital. A rising standard of living depends on the capacity of a country’s firms to achieve, sustain and increase high levels of productivity over time (1990: 6).



**Figure 7: The Diamond - Classical Porter Model of the determinants of National Advantage**  
Source: Porter (1990: 127)

Porter recognised the importance of a nation’s history and culture in shaping the competitiveness of its Diamond. He saw this as shaping the base of skills that are created;



the prevailing values and norms of behaviour; the needs, tastes and preferences that will configure demand patterns; and the challenges that have to be managed in the process of enhancing national competitive advantage (1990: 562). However, the Diamond framework in

Figure 7 does not explicitly consider the impact of national culture on the competitive advantage of nations.

Van den Bosch & Van Prooijen (1992: 175) saw this as an important omission, and called for the combination of Porter's Diamond with the dimensions of national culture found by Hofstede (1980) – see also section S2.3.3. The determinants of the Diamond framework, they argued, “in fact rests on national culture” (Van den Bosch & Van Prooijen, 1992: 176). They are supported by current research evidence including the Global Competitiveness Report (GCR) issued annually by the World Economic Forum which (Porter & Schwab, 2008: 46-47) asserts that empirical growth literature has found social infrastructure and political institutions (SIPI) to have “a strong impact on prosperity levels”. The evidence, they find, identifies SIPI as the “most important (if not the only) factor that matters for long-term differences in prosperity”. They do note that differentiating the impact of SIPI from other factors econometrically, especially geographic location, is complex “because of high levels of correlation”; and that there are still many sceptics about the interpretation. Michael Porter was a co-director of the GCR 2008-2009. Whilst the GCR incorporates the Diamond within its measures of national competitiveness, the four primary Diamond determinants form only one of the four core elements of the GCR's flagship Global Competitiveness Index (GCI) (Porter & Schwab, 2008: 55). SIPI is shown as a separate element.

Sierra Leone was not included within the 134 countries included in the GCR 2008-2009 (Porter & Schwab, 2008: xi) nor in the 139 countries surveyed in the GCR 2010-2011<sup>73</sup> (Schwab, 2010: xi). However, given Porter's association of national competitiveness with national productivity and there-from to national standards of living, it is certain that Sierra Leone would have featured at the lower end of the competitiveness rankings (see vital statistics in Table 1). This is supported by evidence from other sources.

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<sup>73</sup> Work done as a consequence of this research is likely to see Sierra Leone included, for the first time, in the GCR 2012-2013.

The United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States (UN-OHRLS) , in its online profile of the country, described Sierra Leone as “an extremely poor nation with tremendous inequality in income distribution”. Whilst it possesses substantial mineral, agricultural, and fishery resources, its physical and social infrastructure were assessed as being poorly developed, and serious social disorders have hampered economic development. Nearly half of the working-age population, the UN asserted, engages in subsistence agriculture. Manufacturing consists mainly of the processing of raw materials and of light manufacturing for the domestic market. Alluvial Diamond mining remains the major source of hard currency earnings accounting for nearly half of Sierra Leone's exports. The fate of the economy depends upon the maintenance of domestic peace and the continued receipt of substantial aid from abroad, which is essential to offset the severe trade imbalance and supplement government revenues. The IMF has completed a Poverty Reduction and Growth Facility program that helped stabilize economic growth and reduce inflation. The UN concluded that a recent increase in political stability has led to a revival of economic activity such as the rehabilitation of bauxite and rutile mining (UN-OHRLS, 2008).

Whilst recognising the benefits of increased stability and an increasing recognition by the Government of the threat posed by pervasive corruption<sup>74</sup> and poor infrastructure, the Economist Intelligence Unit issued the following risk profile as at February 2011 that highlights the continued weaknesses of SIPI related risks (shown in bold).

RISK RATINGS	Current Rating	Current Score	Previous Rating	Previous Score
Overall assessment	C	57	C	57
<b>Security risk</b>	<b>B</b>	<b>36</b>	<b>B</b>	<b>36</b>
<b>Political stability risk</b>	<b>C</b>	<b>60</b>	<b>C</b>	<b>60</b>
<b>Government effectiveness risk</b>	<b>D</b>	<b>79</b>	<b>D</b>	<b>79</b>
<b>Legal &amp; regulatory risk</b>	<b>D</b>	<b>70</b>	<b>D</b>	<b>70</b>
Macroeconomic risk	B	30	B	30

<sup>74</sup> In its issue of 21/11/2009, The Economist magazine carried an article entitled “Sierra Leone’s Corruption Problem: A Mortal Enemy” describing the fight against corruption as “a matter of life and death” and encouraging the government to extend its actions following “rare success in trying to eradicate an old sore”. In its issue of 17/03/2011, it carried an article entitled “Corruption in Sierra Leone – Rich Pickings – Bad Apples are Still in the Barrel”. This described the arrest on corruption charges of senior staff of the Government’s Attitudinal and Behavioural Change Secretariat and an assertion by a former Chief Justice of Sierra Leone that “...anybody and everybody is stealing everything...”

RISK RATINGS	Current Rating	Current Score	Previous Rating	Previous Score
Foreign trade & payments risk	B	36	B	36
Financial risk	D	75	D	75
Tax policy risk	B	38	B	38
<b>Labour market risk</b>	<b>D</b>	<b>61</b>	<b>D</b>	<b>61</b>
<b>Infrastructure risk</b>	<b>E</b>	<b>88</b>	<b>E</b>	<b>88</b>
Note: E=most risky; 100=most risky. The risk ratings model is run once a quarter.				

**Table 5: Economist Intelligence Unit Risk Briefing on Sierra Leone Feb 2011**

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The index published in the Economic Freedom of the World Report (EFWR) measures the degree to which the policies and institutions of countries are supportive of economic freedom. The measures of economic freedom include personal choice, voluntary exchange, freedom to compete, and security of privately owned property. The authors (Gwartney, Hall & Lawson, 2010: v) assert that nations that are more economically free outperform those that are less free on measures of standards of living. Given the overlap with the Porter & GCR focus on productivity-propelled standards of living, the EFWR can be taken as a proxy for national competitiveness. The EFWR 2010 ranked Sierra Leone at 125 of 141 countries surveyed (Gwartney, Hall & Lawson, 2010: 7).

Given Porter's link between competitiveness, productivity and standards of living, Sierra Leone clearly has an acute problem of low competitiveness. This thesis seeks to assess the contribution of national culture to this challenge.

## **CHAPTER 3 – LITERATURE SYNTHESIS & THEORETICAL FRAMEWORK**

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful.

For example: “S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

## 3.1 Synthesis of the Literature

### 3.1.1 Introduction

The literature review (Chapter 2) identifies key economic and social phenomena<sup>75</sup> and analytical tools that contribute to the understanding of the role of social, cultural and symbolic capital in configuring the national competitive position of Sierra Leone. This section (3.1) considers the implications of the phenomena and tools reviewed in sections 2.1 to 2.6. The next section (3.2) explores the implications of this section for the contemporary literature on national competitive advantage reviewed in S2.7.

### 3.1.2 Competing Analytical Tools for Exploring the Impact of Culture on Competitiveness

Pierre Bourdieu's "sociology of conflict" (Siisiainen, 2000: 23; S 2.2.2) is under-reported in the Anglo-American literature and among key multinational institutions such as the World Bank (Fine, 2003; S2.2.3); who favour the Coleman/Putnam "sociology of integration" (Siisiainen, 2000: 22; S2.2.3). In practice, the Coleman/Putnam model offers a less effective tool for understanding the economic<sup>76</sup> impact of human social behaviour than the Bourdieurian alternative (S2.2.3).

The Coleman/Putnam model deals with a composite concept of "social capital" (S2.2.3). Pierre Bourdieu's "Economy of Practices" (S 2.2.2.1) identifies "capital" as a scarce resource that is sought by individuals and groups. Scarcity naturally implies an element of competition for access to a resource. This recognition of the inevitability of competition – leading in certain circumstances to conflict – may have rendered Bourdieu unsuitable to some stakeholders in what may be an expression of contemporary political correctness. Tilly (2008: 18; S 5.3.2) recognises that good problem solving technique starts from the dispassionate identification of the nature of the problem encountered. This might be the superior attribute of Bourdieu's framework.

Bourdieuian capital comprises sub-components of social, cultural, symbolic and economic forms; which are separately analysed but accepted as naturally integrated in a

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<sup>75</sup> Encarta online Dictionary (accessed 7 March 2010): Phenomenon - "1. A fact or occurrence that can be observed. 2. Something that is out of the ordinary and excites people's interest and curiosity..."

<sup>76</sup> The economy, in turn, is influenced by levels of national productivity which has onward implications for standards of living. Relative national productivity is generally accepted as a key indicator of national competitive advantage (See S 2.7 & S 3.2).

dialectic whole that spans time<sup>77</sup>, individuals and multiple levels of groups. By - inter alia - recognising three non-economic components to the single component of the Coleman/Putnam system, Bourdieu provides a relatively coherent and comprehensive framework that appears to be of greater utility in the understanding of the economic impact of human social reality. For example, Bourdieu's distinction between cultural capital (S 2.2.2.3) and social capital (S 2.2.2.4) enables valuable distinctions to be made in the diagnosis of behavioural patterns and the practice of remedial culture change (S 2.4.3; S 2.5.3 & S 2.5.4).

Bourdieu has particular relevance for Sierra Leone with its high level of social and ethnic diversity (S2.6.2). High diversity offers an increased number of natural flash points for the manifestation of differences in group values (S 2.3.3), social axioms (S 2.3.4) and symbolic capital (S 2.2.2.4) in work/economic behaviour (see S 3.1.3<sup>78</sup>). The extent to which these differences are well-managed has serious implications for the rationality of group behaviour through the generation of virtuous or vicious circles (S 2.2.2.4); and onwards to the attainable levels of national productivity and relative competitiveness (S 2.7).

Further, French Bourdieu is more consistent with the relevant Anglo-American economics (S 2.5; S 3.1.4 to S 3.1.8) than is the Anglo-American sociology literature (Putnam). Bourdieu's sociology of struggle provides more congruent analytic support to the opportunism of Williamson's Contracting Man; Akerlof's dishonest lemons; the multi-person prisoners' dilemmas of Dixit's economic governance; Fehr & Tyran's strategic complementarity of a few; and Hardin's tragedy of the commons than does Putnam's sociology of integration. Both Bourdieu and these Anglo-American economists explicitly recognise the inevitability of conflict in human choices regarding scarce resources. This is reflected in the seamless integration of Bourdieu into the theoretical framework (Figure 10, S 3.3) and the applied framework (Figure 9, Table 6 ; S 3.2), both of which utilise these key economic constructs as bridges for the transport of socio-cultural capital into the arena of the economy. It is, ironically, possible that language and cultural divides between the French sociological and Anglo-American economics traditions may have hitherto inhibited this integration.

<sup>77</sup> The role of time in the Economy of Practices is recognised through the concept of social reproduction that explores how individuals and groups seek to transmit capital resources across generations; thereby attempting to sustain acquired competitive advantage (S 2.2.2.2 & S 2.2.2.3).

<sup>78</sup> See also the troublingly relevant quote from Newland (1916) at the start of S 2.6.2.

### 3.1.3 Diversity & Its Consequences for National Competitive Advantage

Sierra Leone's dominant diversity is ethnicity. In 2004, it had sixteen significant ethnicities (Figure 6) plus at least 14 other smaller groups (Table 3) in a population of about 5 million (S 2.6.1). The largest two groups each comprise about a quarter of the population (S2.6.2) with others at ten percent and below. Other diversities (such as religions) are much less numerous. The accumulation of Bourdieurian social, symbolic, cultural and economic capital naturally operates within groups. Multiple diversities - like plate tectonics - offer multiple effortless points for Bourdieurian competition (S2.2.2) which must be managed, to avoid competitiveness-destroying conflict, by the pre-meditated cross-ethnic creation of Putnamian societal trust (S2.2.2.4; S 2.2.3; Siisiainen, 2000: 22).

Multiple diversities offer flashpoints that are measured by academic indicators such as fractionalisation, fragmentation, polarity and distance (S 2.2.2.4; Alesina and La Ferrara, 2005: 793). They suggest (2005: 793) that a country composed of many small groups may be more stable than one, like contemporary Sierra Leone, that is highly polarised through the predominance of two groups of roughly equal size (S 2.6.4).

The contemporary polarisation replaced a pre-independence polarisation between the residents of the erstwhile "colony" (approximately 10% of the population) and the residents of the "protectorate". That polarisation, whilst not as acute in relative percent terms, was aggravated by significant distance along many lines including social, cultural, educational, health, legal, land tenure and administrative measures. Polarisation has, thus, been a discomfiting feature of Sierra Leonean society throughout its modern history of over 220 years (S 2.6.2).

Deductive reasoning suggests that the perennial polarisation of politics may have led to a de-emphasis of (and alienation from) the national interest; nurturing a contemporary habit of unbridled opportunism<sup>79</sup> that – even in war-time - crossed ethnic lines

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<sup>79</sup> In its edition of November 21, 2009, the internationally regarded "Economist" magazine described corruption as a "mortal enemy" and a "matter of life and death" for Sierra Leone (The Economist, 2009: 44). Indeed, it positioned Sierra Leone as an acute case of such greed, noting that in "most African countries" the problem is not as acute as that found in Sierra Leone. It found that Sierra Leone's "post conflict governments" –which have included two parties, each of which is associated with one of the dominant ethnicities - still struggle to cope the dominance of greed and corruption in society

(Chege, 2002: 148; S 2.6.4). Whilst ethnicity may form a starting basis for socio-cultural capital accumulation, inter-ethnic alliances may be formed and dissolved at will – to satisfy the centripetal urge for the accumulation of economic capital. Inter-ethnic “trust” in this context may be evidence of societally destructive “coalitions of combatants” (Granovetter, 1985: 492; S 2.5.3).

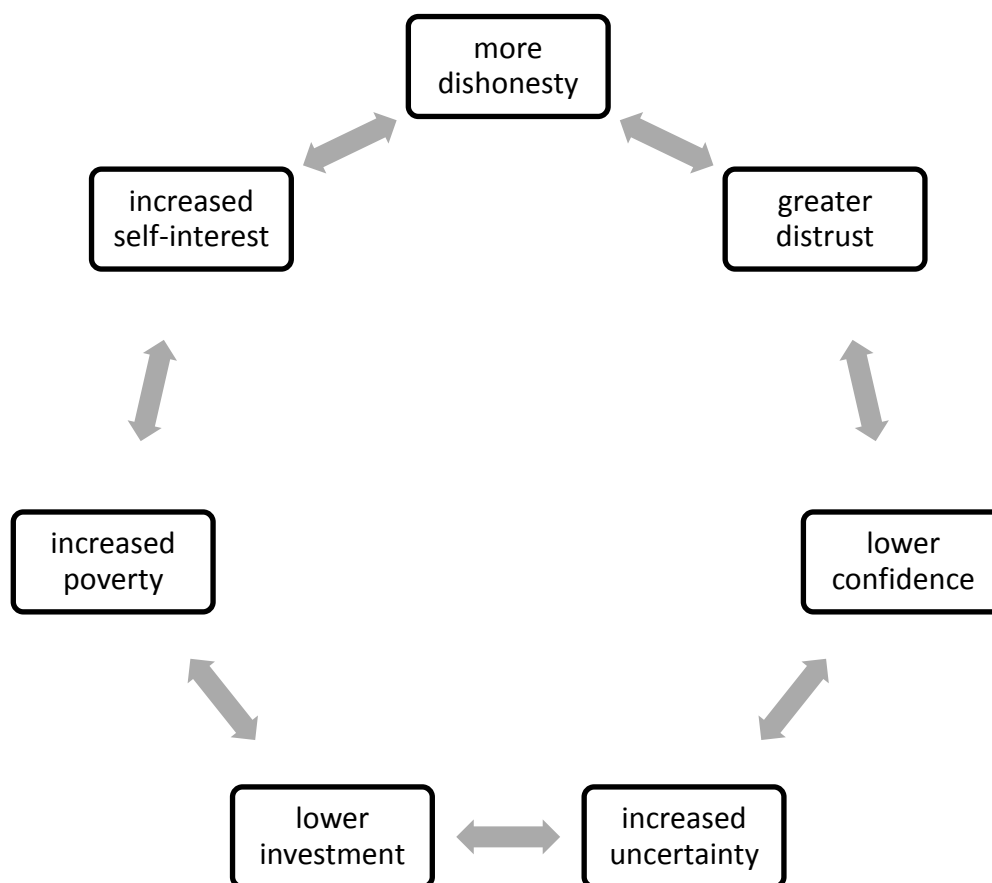
The academic literature on diverse societies predicts outcomes that feature in Sierra Leone. Alesina et al cite evidence (2005: 770; S 2.2.2.4) that the production of pure public goods i.e. basic health, social, political and physical infrastructure (categorised as “basic requirements” of national competitiveness by Schwab, 2010: 45) tends to be lower in a fragmented society such as Sierra Leone. Simultaneously, the public provision of private goods – targeted to benefit specific individuals and groups – tends to be higher.

A continuum of systemically poor socio-cultural decisions in Sierra Leone may be manifested in mortality rates (Table 1; S 2.6.1) that are among the worst in the world. Amartya Sen (1998: 5) has argued that high mortality rates are proxies for failings in economic and social organisation. Further, high mortality rates are associated with a poor quality of life, including poor healthcare, weak basic education, a disorderliness of urban living and of acute social inequalities (Sen, 1998: 1). These shortcomings are prominent reflections of contemporary Sierra Leone (S 2.6; S 2.7; Appendix X1). Adequate “Health and Primary Education” form one of the “basic requirements” of the World Economic Forum’s measures of national competitiveness (Schwab, 2010:5). It is apparent that these symptoms of a poor national competitive position have roots in the social, cultural and symbolic attributes of Sierra Leonean society (S2.7).

#### **3.1.4 An Economy of lemons?**

Unbridled opportunism (S 3.1.3; S 2.5.3) can be deductively associated with dishonesty. A causal chain can be discerned: reckless opportunism breeds dishonesty; dishonesty breeds distrust; distrust reduces confidence; loss of confidence enhances uncertainty; uncertainty increases the cost of transactions.





**Figure 8: Dishonesty & Poverty: A Causal Chain of a potentially reinforcing feedback system**

Source: Author construction

There is evidence as documented, inter alia, in the 2008 report of the Ministry of Trade & Industry (S 2.6.5) that the Sierra Leonean economy over the last fifty years has been subjected to multiple market, governance and information failures that have significantly raised uncertainty in economic relationships. In combination with the evidence of unbridled opportunism, this may have resulted in an economy in which many significant markets have been subjected to the Siisiannen vicious cycle (S 2.2.2.4) of poverty (illustrated in Figure 8) through falling economic activity; falling product and service standards (see also the situational analysis of the action research on Figure 13); the driving out of reputable business (a symptom illustrated by the exit of almost all credible multinationals present in the 1960s and 1970s); and a steep reduction in production<sup>80</sup> with its replacement by rent seeking middlemen and traders (S

<sup>80</sup> In an article “Sierra Leone: Living on 70 cents a day” in its issue of 11/12/2008, The Economist Magazine of the UK wrote: “... Sierra Leone had more than 30 factories or processing plants. Now it has four: brewing, bottling and making concrete. With its fertile soil, agriculture should do well. But in ten years of civil war many of its foreign markets for such products as coffee and palm oil were captured by competitors. The Diamond mines provide jobs but they are well away from the main population centres. Few outsiders will invest until the country has regular electricity; at the moment, what little electricity there is usually comes from expensive diesel generators. A new dam and hydroelectric power station crawl towards completion. But these have taken more than 30 years to build, so no one is betting on them joining the grid yet”.

2.6.5.5). This is similar to the processes expected of the action of Akerlof's lemons (S 2.5.1); which are linked to the economics of dishonesty. Lemons are usually the feature of a product or sector. They may be a feature of multiple sectors of the Sierra Leone economy.

This would create unacceptably high transaction costs that deter all but the most risk accepting investors and entrepreneurs. Those investors who accept such risks can be expected to accelerate their payback period in order to minimise their exposure to the country's manifold risks. In environmentally sensitive areas such as the mining and forestry sectors, this can be deductively expected to create a perverse incentive for investors to adopt practices that may not be consistent with the country's long term environmental or fiscal interest. The incentive to reduce their risks through such practices is likely to be enhanced by the prevailing opportunism which may result in failures of regulatory governance.

Classical remedies for lemons include institutions that establish and enforce product and service standards; in order to reduce uncertainty about product quality, to re-establish consumer confidence and to increase economic activity (S 2.5.1; Akerlof, 1970: 499). This "private leadership in institution design and reform" (Dixit, 2009: 26; S 2.5.3) is the subject of the action research in Chapter 5, which –from a position of lemon-like disorder (Figure 13) - sought to facilitate the establishment and enforcement of credible, globally comparable, professional and corporate ethics, accounting and auditing standards in Sierra Leone. It is noteworthy that these standards are included within the "Private Institutions" component of the World Economic Forum's "basic requirements" for national competitiveness (Schwab, 2010: 45).

### **3.1.5 A Multi- Person Prisoners' Dilemma?**

Chege (2002; S2.6.4) tracked Sierra Leone's descent in fortunes from a relatively "sound...economy" (2002: 151) in the 1960s; to "gross economic mismanagement" (2002: 152) in the 1970s; through "venal incompetence" (2002: 151) of the Presidency in the 1980s; into the horrors of civil war in the 1990s; ending in the poverty-stressed realities of the post-war era. He presented evidence that pre-war leadership (described as "kleptocratic" by The Economist Magazine<sup>81</sup>) did "incalculable long-term damage" (Chege, 2002: 152) to the economy and effectively created the condi-

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<sup>81</sup> Within the article: "Sierra Leone's Minerals: Digging for Trouble" in its issue of 25/11/2010.

tions for civil war (S2.6.4). Yet, there is continuing evidence (The Economist, 2009, 2010 Nov 25, 2011; S2.7) that the incidence of opportunistic corruption remains pervasive and a threat to social and economic stability<sup>82</sup>.

Prisoners' dilemmas have been identified "where the pursuit of individual self-interest can lead to outcomes that are collectively self-defeating (Walsh, 1994: 402; S 2.5.3). The persistence of threatening levels of corruption, despite the evidence of socio-economic harm to all members of society, supports the possibility that the society may be operating under conditions of multi-person prisoners' dilemmas. Garrett Hardin's "Tragedy of the Commons" (Hardin, 1968, 1998; S2.5.3) has evident manifestations in the environmental, land management and potable water sectors; and may account for the extreme dilapidation of social, environmental and economic infrastructures – i.e. essential "common" goods (see Table 5; S 2.7). Multi-sector prisoner's dilemmas may be an important mechanism that sustains a bad equilibrium in socio-cultural variables.

Hardin (1968: 1247) identified that a remedy for a tragedy of the commons must include "mutual coercion, mutually agreed upon". This demands the exercise of enlightened self-interest (Walsh, 1994: 404-405; S 2.5.3). The Sierra Leonean economist, SR Dixon-Fyle, writing contemporaneously on "Social Problems in Freetown" (Fyfe & Jones, 1968: 197) communicated the alarm expressed by the participants in the symposium that led to his paper and the wider book. Problems noted included the "withering away of discipline...to the near collapse of public morality in the political and administrative spheres" which were "traced back to the precariousness of organised sanctions". Further, (Fyfe & Jones, xii) he advanced a "basic unanswered question...during the discussion – how are society's rules to be enforced in the absence of an accepted sanction? Indeed...what are the society's rules?" when "the organised sanctions of the past have lost their hold".

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<sup>82</sup> The National Anti-Corruption Strategy 2008-2012 confirms by stating (page 4) "Corruption has been an established disorder, cutting across all sectors of society. People of integrity fighting to revamp uprightness are often treated as societal deviants and subjected to mockery. In fact the saying, "this man nor cam for beteh," has often been used to cry down men of relative integrity in society". Anti-Corruption Commission, 2007: 4

The conditions for the development and sustenance of a tragedy of the commons were clearly present in 1968. Unfortunately, evidence including the National Anti-Corruption Strategy 2008-2012 (Anti-Corruption Commission, 2007; S 2.5.3) and The Economist (2009, 2010 Nov 25, 2011; S 2.7) indicates that the conditions for Hardin's remedy have yet to be established.

### **3.1.6 The Few Herding the Many or the Many Pushing the Few?**

Sierra Leone was once known for its disciplined social order (Newland, 1916: 10; Fyfe & Jones, 1968: xii; S 2.5.3) and its attainments in education, law, medicine and administration. Freetown was renowned as the "Athens" of West Africa; a place of learning and civilised norms that was a beacon to other Anglophone countries in the region (National Tourist Board, 2008; S 2.6.2; Fyfe & Jones, 1968: 212-224<sup>83</sup>).

Today, the country is known for its horrific civil war (S 2.6.4), opportunistic self-interested abandon (S 2.5.3; S 3.1.5) and extreme dilapidation of social (S 2.6.1- S 2.6.3), political (S 2.6.4) and economic infrastructure (S 2.6.5; S 2.7).

Sierra Leonean economist SR Dixon-Fyfe, writing in 1968 on the "Social Problems of Freetown", raised an alarm (Fyfe & Jones, 1968: xii<sup>84</sup>, 196-198; S 2.5.3) about the decline of old moral codes and sanctions that has been linked above to the probable emergence of Hardin's tragedy of the commons (S 3.1.5). Another question is the nature of the mechanisms that propelled disorder from relative order.

What appears certain is that none of the forebears of contemporary Sierra Leone could have desired the current state of disreputable, impoverished and economically uncompetitive (S 2.7) disorder. Indeed, it could be argued that the civil war was a rebellion of the current generation against the impact of the new order (S 2.6.3; S 2.6.4). So, if no one could rationally have desired the current state of affairs, it is nevertheless clear that the country has, over the last fifty years, experienced a large deviation from the aggregate predictions of classical rational economic models i.e. uncompetitive disorder and consequent pervasive deepened poverty has emerged despite the fact that no citizen could rationally have desired this outcome.

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<sup>83</sup> See Chapter 16 – "The Sierra Leone Legacy in Nigeria: Herbert Macaulay and Henry Carr" which described Freetown (p212) as having produced "the beginnings of a cultural, social, and economic revolution in West Africa..." which placed moral value on, inter alia, "frugality and sober application".

<sup>84</sup> The matter was considered significant enough by the distinguished editors of the book to give it special mention in the Introduction. The following quotations are from that Introduction.

SR Dixon-Fyle's contribution suggests that the social actions that have produced the present extreme socio-economic and competitive disorder have been underway for over 50 years, from the period leading up to political independence in 1961 (Fyfe & Jones, 1968: 197). It could be argued that sub-Saharan Africa (SSA) as a whole has been subject to the same challenges in the post-colonial era. However, the social and economic infrastructure – and consequently the national competitiveness - of contemporary Sierra Leone is markedly low, even by the average standards of SSA (S 2.6.5; S 2.7). This led *The Economist* (2009) to state that “In most African countries, the fight against corruption is deemed important, but hardly a matter of life and death. In Sierra Leone, it is exactly that.”

The National Anti-Corruption Strategy 2008-2012 lambasts the country's politicians for “blatant endorsements and legitimization of corruption in the country” (Anti-Corruption Commission, 2007: 13; S 2.5.3). *The Economist* (2010, Nov 25) warned against “repeating the past, when a kleptocratic President, Siaka Stevens, made secret [mining] extraction deals for his own benefit”. Chege (2002: 152; S 2.6.4.2) wrote of Siaka Stevens’ “incalculable long-term damage inflicted on public institutions and political legitimacy by misguided policies”.

Clearly, the preferences and actions of Sierra Leone's politicians have been apparently irrational. If their actions, through the Bourdieurian socio-political and symbolic authority wielded by them (S 2.2.2.4) , has led the irrational preferences of a few to lead to large deviations from the ex ante predictions of classical rational economic models; then this is prima facie evidence of the operation of Fehr & Tyran's strategic complementarity (S 2.5.4). The enduring Bourdieurian symbolic capital of the new order is indicated by the fact that, as at the time of writing, the main street of the capital is still named after the President denounced by *The Economist* and by Chege.

However, there is, apparently, no current research that demonstrates that Sierra Leone's politicians are markedly worse than others in SSA. Yet, the contemporary competitive position in Sierra Leone – from an enviable historical position - appears to be below the SSA average. It is likely that the differing pre- and post - independence structures of social polarisation and distance (S 2.2.2.4; S 3.1.3) made Sierra

Leone a fertile ground for the destructive impact of strategic complementarity (S 2.5.4). It is unlikely that social fragmentation, common to most African societies, will account for this marked underperformance. It is noteworthy that neighbouring Liberia, with a similar history of polarisation and distance has endured comparable levels of social and economic collapse<sup>85</sup> in the contemporary era.

### **3.1.7 Values and Social Beliefs**

There appears to be evidence (Anti-Corruption Commission, 2007: 14; Fyfe & Jones, 1968: 196-198; S 2.5.3; S 3.1.3; S 3.1.6) that the contemporary socio-economic (S 2.6) and competitiveness (S 2.7) challenges of Sierra Leone have their roots in the collapse of, different but reportedly effective, pre-independence social norms and supportive sanctions that obtained on both sides of the polarised society.

The current order does not appear to have clearly established its preferences nor to have put in place effective sanctions. As reported by the Anti-Corruption Commission (2007: 4; S 2.5.3), corruption is now socially acceptable across all elements of society. Indeed, it reports that people who seek to uphold integrity are treated as social outcasts. In Bourdieu's terms, Sierra Leonean society has invested in cultural capital that rewards economically counter-productive opportunism.

The difficulty encountered by Sierra Leone in eliminating these economically counter-productive social behaviours (as reported by The Economist, 2011; see footnote 74 to S 2.7) is predicted by the literature. Fehr & Tyran (2005: 52; S 2.5.4) assert that limited rationality under strategic complementarity may have permanent effects due to its impact on equilibrium selection. Once individuals are in a bad equilibrium, unilateral deviations are costly so that they can be locked in that equilibrium. The challenge will be to discover mechanisms of strategic substitutability, in the Sierra Leone context, that can generate a good equilibrium in social, cultural and symbolic values and thereby generate a positive economic cycle of increasing prosperity.

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<sup>85</sup> The Economist (2010, May 20) quotes the President of Liberia as stating that she "did not realise the problem of corruption was so deep...It is societal, it is not just a problem with government, it is all over." This is exactly the concern expressed by the Anti-Corruption Commission of Sierra Leone (2007; S 2.5.3).

Supportive conclusions are reached by the literature on cross-cultural research and on culture change. Knott, Muers & Aldridge (2008: 5-6; S 2.4.3) noted that the classical use by governments of incentives, legislation or regulation (such as the Anti-Corruption Commission) to encourage behaviour change may not succeed where ‘cultural capital’ factors (such as the counterproductive behaviours noted above) are also important determinants of a citizens’ behaviour. They found that individuals appear to respond to classical incentives and information in a more ‘ecological’ manner than previously thought – i.e. their response depends, to a significant degree, on the environmental and psychosocial circumstances in which they operate. In this context, classic behaviour change mechanisms must be supplemented by sustained long term culture change processes such as that illustrated in Figure 4 of S 2.4.3.

If appropriate, their recommendations may imply that behavioural change strategy by the Government of Sierra Leone must, alongside the classic carrot and stick tactics of the Anti-Corruption Commission; deploy a comprehensive strategy (Figure 4) that seeks to change social expectations or axioms<sup>86</sup>. In this thinking, a change of values would only occur after expectations of socially acceptable behaviour have been re-aligned to be congruent with the targeted values. The action research in Chapter 5 sought to pilot such change in the accounting and audit sector.

### **3.1.8 Transactions and the Costs of Doing Business**

Sections 3.1.1 to 3.1.7 have clear implications for the predictions of transaction cost economics (TCE - S 2.5.2). TCE predicts the deceleration of economic activity where three conditions meet i.e. bounded rationality, opportunism and asset specificity. There is evidence that points to information failures in Sierra Leone that amplify the impact of bounded rationality. The existence of widespread counterproductive opportunism has been asserted. Finally, there is evidence (S 2.6.5; S 2.7) that the economic infrastructure of Sierra Leone is at an advanced state of decay; thus posing a major risk to the viability of potential investment and a drag on national competitiveness (see Table 5). However, major physical infrastructure projects carry high asset specificity. In the Sierra Leone context, this raises the perceived cost of such transactions;

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<sup>86</sup> Cross cultural research on social axioms is presented in S2.3.1.4 and research on cultural values is analysed in S 2.3.1.3.

and will limit the quantum and character of private sector investor that will be willing to invest in such conditions<sup>87</sup>.

Further, the combination of the low asset specificity of knowledge and human resources (both critical factors of production – Porter, 1990: 74-75) with bounded rationality and opportunism may explain a serious problem that is peculiar to Sierra Leone and similar developing countries i.e. the problem of a mass brain drain of scarce skilled resources to the developed world. At its acute phase, this may have features of a multi-person prisoner's dilemma (S2.5.3; S 3.1.5) in its consequences for national competitiveness and, eventually, national standards of living.

### **3.2 Implications for the Literature on National Competitive Advantage**

This section seeks to integrate the synthesised literature on the cultural factors that impact on Sierra Leonean society (S 3.1) and the literature on national competitiveness (S 2.7).

Porter (1990: 6) suggests a causal link between national productivity and national competitiveness; and onwards to standards of living (S 2.7). He notes the possibility of a high standard of living that is contemporaneous with low productivity (in a few cases of natural resource rich countries). However, he holds that this is unsustainable in the long term<sup>88</sup> (1990:548). The Global Competitiveness Report (GCR) recognised that the development of social infrastructure and political institutions (SIPI), enjoys the clearest link - of all contributors examined by the GCR – to sustainable productivity, competitiveness and the relative wealth and poverty of countries (Porter & Schwab, 2008:46-47).

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<sup>87</sup> In S 3.1.4 above, reference was made to an article (The Economist, 2010 Nov 25) in which concern was raised about the lack of transparency in recent mining deals of the Government of Sierra Leone. In a separate article in the London Evening Standard (Blackhurst, 2010), accessed online, the proprietor of one of the companies mentioned by The Economist is described as an expletive-rich former labourer in Australia, twice convicted in that country for possession of heroin, who had promoted another company that had been fined by the UK Alternative Investment Market for “failing to take reasonable care to ensure its announcements were not misleading, false or deceptive..”

<sup>88</sup> This is reinforced by Porter & Schwab (2008: 45) who report that empirical growth literature has generally revealed a negative influence of natural resource abundance on prosperity levels, summarising the evidence using the term “resource curse”. This is, in part, due to the potential for natural resource wealth to have a “negative effect on the quality of political institutions and economic policy, eroding competitiveness over time”.



These cultural factors are not adequately expressed in Porter's Diamond framework (S 2.7). This section seeks to propose a suitable remedy. The preceding sections of the literature synthesis in chapter 3 highlighted generic social and economic phenomena that appear to impact on national productivity. These influences are illustrated in the "Tug of War" (ToW) in Figure 9 below.

The Tug of War (ToW) identifies Porter's key findings (S 2.7) on the nature of national competitiveness (NC) and integrates them with the "active ingredients" (using a medical metaphor) of the synthesis recorded in S 3.1. The objective is to show how those active ingredients impact on national competitiveness. In rectangles A & L, it integrates key social phenomena with related economic phenomena (shown in shaded boxes). Two major concepts are central to the understanding of the ToW.

The first concept is that of national productivity<sup>89</sup> (NP). Porter (1990: 6) identifies national productivity as "the only meaningful concept of competitiveness at the national level". Consequently, any synthesis of the literature on NC must seek to show how the factors in S 3.1 impact on NP. Thus, the ToW evaluates the role of culture on NC is by assessing its impact on NP.

Porter links NP with standards of living (1990: 6), hence the directional arrow illustrations on the left hand of the ToW. The factors in rectangle A(ssets) are deductively assessed from the synthesis in S 3.1 to have a favourable influence on national productivity. Increases in national productivity are linked by Porter to sustainable increases in national standards of living. The elements in rectangle L(iabilities) are deductively assessed from the synthesis in S 3.1 to have a unfavourable influence on national productivity. Decreases in national productivity are linked by Porter to long term decline in national standards of living.

Porter also linked NP with generally accepted stages of economic development (1990: 562-563). Hence the shaded illustrations on the right hand of the ToW. Countries can progress through different stages of development. As countries rise through the development path, wages tend to increase and, in order to maintain these higher earnings, labour productivity must rise correspondingly (Schwab, 2010:9). The factor driven

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<sup>89</sup> National productivity is defined in S 2.7

stage is likely to be the least sustainable source of increased standards of living. It tends to be associated with poorer countries, where they compete based on their factor endowments which tend to be unskilled labour and natural resources (Schwab, 2010: 9). The evidence clearly places Sierra Leone in this stage of economic development. Indeed, the country may struggle to meet many of the “basic requirements” (Schwab, 2010: 45) of competitiveness within the factor driven stage. This is supported by the findings of the Action Research in Chapter 5 and the cross sectional survey in Chapter 6.

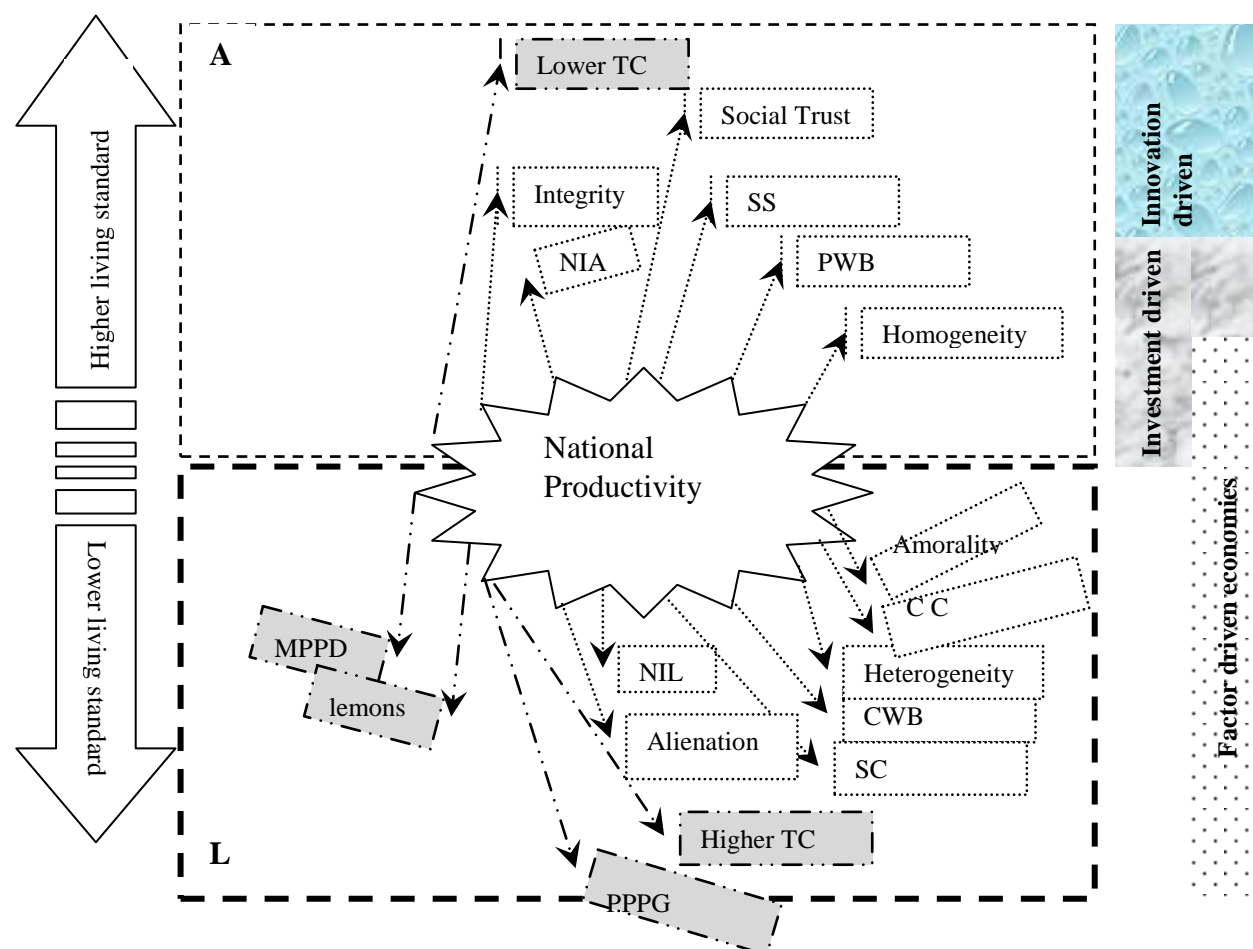
S 2.6 provides evidence of the Sierra Leonean context, which appears – as synthesised in S 3.1 - to show a preponderance of adverse factors in rectangle L of the ToW. This is consistent with the observed low standards of living in the country (see Table 1; S2.6.1 & Table 4; S2.6.4.1). The ToW thus places Sierra Leone in rectangle L which is characterised by low standards of living, adverse cultural indicators and an early stage of factor-driven development.

With a preponderance of productive work behaviours, countries can be expected to leave rectangle L and transit to the investment driven stage of development; characterised by “efficiency driven” production processes (Schwab, 2010: 9).

Finally, countries may move into the innovation-driven stage. Here, earnings will have risen by so much that they are able to maintain those higher wages and the associated standards of living only if their businesses are able to compete with new and unique products. This will demand the most sophisticated production processes and continuously upgraded innovation (Schwab, 2010: 9).

These Porter variables i.e. standards of living, national productivity and economic stages of development are integrated by the ToW with the socio-economic factors identified in this research. The integration is provided by the factors identified in rectangles L(iabilities) and A(ssets) of the ToW, all of which are deductively derived from the synthesis in S3.1. Liabilities, *ceteris paribus*, depress NP, reduce standards of living and can prevent the transition to a higher stage of economic development and prosperity. Assets enhance NP, increase standards of living and can propel the transi-

tion to a higher stage of economic development. This concludes the examination of the role of NP in the ToW.



**Figure 9: The Tug of War: How National Productivity bridges national economic competitive advantage and national socio-cultural competitive advantage**

Source: author construction

Item	Description	Primary influence on:	Reference	Link to Bourdieu's Economy of Practices (S3.1.2)
A	Rectangle containing socio-cultural predictor variables that may generate outcome <b>Assets</b> in national competitiveness.	Construct 9 of the theoretical framework in Figure 10.		
L	Rectangle containing socio-cultural predictor variables that may generate outcome <b>Liabilities</b> in national competitiveness.	Construct 9 of the theoretical framework in Figure 10.		
TC	Transaction Costs	Field	S 3.1.8	Economic cap.
Integrity	A generalised expectation of individual honesty and trust	Habitus	S 3.1.7	Cultural cap.
NIA	Net Information Assets – relatively low levels of information problems in bounded rationality, high human development, successful generation, transmission and inter-generational reproduction of embodied and institutionalised cultural capital.	Habitus & Field	S 3.1.2 – 3.1.8	Cultural cap.
Social trust	A generalised expectation of confidence and trust in social infrastructure and political institutions.	Field	S 3.1.3 – 3.1.7	Cultural cap.
SS	Strategic Substitutability	Field	S 3.1.7	Symbolic cap.
PWB	Productive Work Behaviours from Enlightened	Habitus	S 3.1.5	Cultural cap.

Item	Description	Primary influence on:	Reference	Link to Bourdieu's Economy of Practices (S3.1.2)
	Self Interest (ESI)			
Homogeneity	Low levels of cultural diversity; measured by fragmentation, fractionalisation, polarisation and distance	Field	S 3.1.3	Social cap.
Amorality	A generalised preference of individuals not admitting of moral distinctions or judgments; neither moral nor immoral; Lacking moral sensibility; not caring about right and wrong.	Habitus	S 3.1.7	Cultural cap.
C C	Granovetter's Coalition of Combatants	Field	S 3.1.3	Social cap.
Heterogeneity	High levels of cultural diversity; measured by fragmentation, fractionalisation, polarisation and distance	Field	S 3.1.3	Social cap.
CWB	Counterproductive Work Behaviours from Opportunistic short term Self Interest (OSI)	Habitus	S 3.1.5	Cultural cap.
SC	Strategic Complementarity	Field	S 3.1.6	Symbolic cap.
NIL	Net Information Liability- relatively high levels of information problems in bounded rationality, low human development, poor generation, transmission and inter-generational reproduction of embodied and institutionalised cultural capital.	Habitus & Field		Cultural cap.
Alienation	The estrangement of individuals from one another or from a specific situation or process possibly including their workgroup, organization, social or political institutions	Habitus	S 3.1.3	Cultural cap.
PPPG	Public Provision of Private Goods	Field	S 3.1.3	Economic cap.
lemons	Process of market degeneration and failure due to quality uncertainty and asymmetric information	Field	S 3.1.4	Economic cap.
MPPD	Multi-Person Prisoners' dilemmas	Field	S 3.1.5	Economic cap.

**Table 6: Key to Items in the Productivity "Tug of War"**

The second group of concepts of importance to the ToW are Bourdieu's integrated theories of capital, habitus and field (S 2.2.2.5). Fields can happen at differing levels of aggregation. In this case, the relevant level is that of the nation state, as we are dealing with NC. Fields include individuals and groups who compete for capital resources. The nature of that competition (i.e. whether malign or good – see S 2.2.2.4) is configured by two factors.

First, by socio-economic conditioning agents which act on the group/field. These are defined by the peculiarities of group interactions by which the group conditions the behaviour of individuals in the field. Second, by conditioning agents which are the results of individual actions and habitus. These are defined by each individual's disposition of mind as informed by his individual values, axioms, personality traits and experiences. Here, these are the agents by which an individual influences the behaviour of the group in the field. This is a cycle of field↔habitus conditioning described in S 2.2.2.5.

The central message of the ToW is that the identified cultural-economic factors condition the national business environment by directly impacting on NP and thus on NC. Table 6 provides more details on how this is achieved and the route by which this is done i.e. whether by habitus (individual) or field (group) conditioning. These relationships are fully consistent by the theoretical framework in S 3.3.

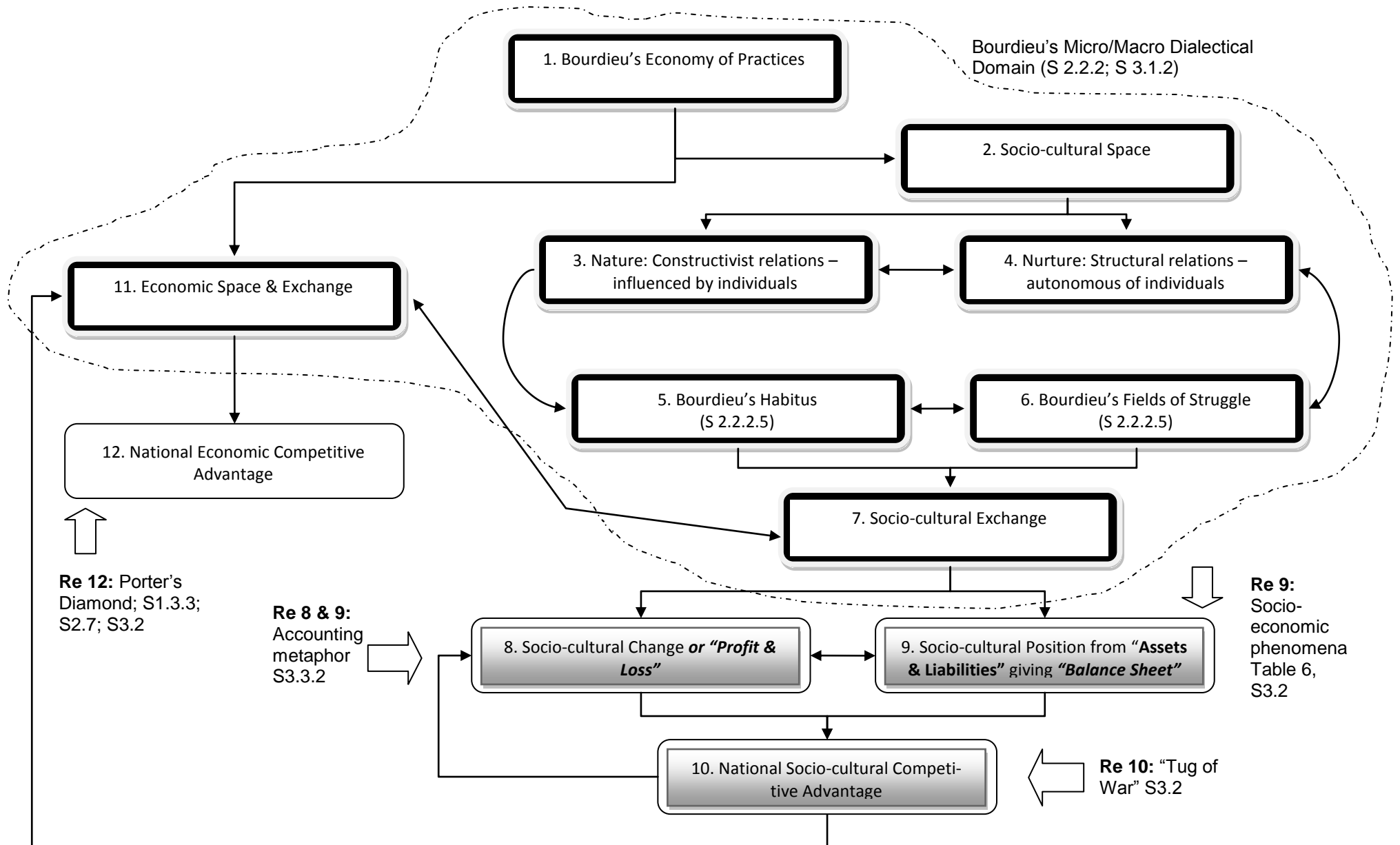
The positioning of ToW participants within box A does not indicate relative contribution to living standards. For example, social trust does not necessarily contribute more than homogeneity. Nor are they necessarily mutually exclusive; as they may be subject to systemic feedbacks (see S 2.2.2.5 & S 2.2.2.6). For example, homogeneity may contribute to social trust. The same principle applies to Box L, where amorality may stimulate opportunism in Williamson's Contracting Man (S 2.5.2) that can lead to alienation and counterproductive work behaviours.

### **3.3 Theoretical Framework**

**Figure 10: Conceptual Framework for the Analysis of National Socio-Cultural Competitive Advantage**

Source: Author construction

Continued on following page.../



### ***3.3.1 Introduction***

Porter's seminal 1990 work on national competitiveness does not provide detailed consideration of the mechanisms through which socio-cultural factors influence competitiveness (S 3.2). This theoretical framework (Figure 10; S 3.3.2) seeks to address that gap, utilising the particular circumstances of Sierra Leone's competitiveness.

### ***3.3.2 A Conceptual Framework for the understanding of the influences on National Socio-Cultural Competitive Advantage***

This exploration (Figure 10) is driven by Bourdieu's "economy of practices" (Construct 1; S 2.2.2) which integrates practices of economic exchange (Construct 11) with practices of the exchange of social, cultural and symbolic capital (Constructs 2 to 7). This integration is shown by causal lines  $1 \rightarrow 2$  &  $1 \rightarrow 11$  and the feedback of  $7 \leftrightarrow 11$ . It allows the coherent investigation of socio-cultural effects on economic activity and competitiveness within a unified theory of capital accumulation (S 3.1.2; Figure 9, Table 6, S 3.2). The key elements of Bourdieu's integrated theory of capital, habitus and field (S 2.2.2.5) are illustrated by the constructs falling within the circular dashed lines of Figure 10.

Construct 2 is socio-cultural space (S 2.2.2). Its impact on a national business environment and thus on national productivity and national competitiveness is the primary focus (S 1.3.1) of this thesis. Causal lines  $2 \rightarrow 3$  &  $2 \rightarrow 4$  are explored in the examination of habitus and fields in S 2.2.2.5. They represent a central tension (reflected in Table 6, S 3.2) in the literature i.e. on the extent to which social institutions drive the behaviour of individuals or vice versa. As argued by Bourdieu, this tension is need-less. Habitus informs social action from within the individual, but is evolved, in part, through cumulative social and economic experiences. It can be broadly shared with a group of people with similar experiences. It is not necessarily stable. A field structures socio-economic practices and representation from without: it offers the individual permutations of possible stances and moves that he can adopt, each with its associated profits, costs, and subsequent potentialities. The opportunities for the application of game theory are evident (see S 2.5.3).

Constructs 3 to 6 are noteworthy for the manner in which Bourdieu's hypothesis (S 2.2.2.5) of a dialectical relationship ( $5 \leftrightarrow 6$ ) between the individual ( $3 \rightarrow 5$ ) and society ( $4 \leftrightarrow 6$ ) provides a mechanism for driving Erez & Gati's (2004) multi-level<sup>90</sup> view of socio-cultural systems (S 2.4.2; S 3.2). Construct 3 (likely, in part, to be influenced by distributions of personality traits as examined in the cross-cultural literature – S 2.3.2) manifests itself in Bourdieu's habitus (Construct 5; S 2.2.2.5; Table 6, S 3.2).

Fields (Construct 6) are the platforms (social and professional groupings, families, firms, countries etc.) on which competing habitus seek to influence social (and, ultimately, economic) outcomes (S 2.2.2.5; S 3.2). These influences compete within structures (Construct 4; Table 6) that are likely to be subject to distributions of social values (S 2.3.3) and social axioms/expectations (S 2.3.4) as explored in the cross-cultural literature (S 3.1.7). Habitus and fields are therefore subject to a constant interplay and feedback between micro and macro sociological levels ( $5 \leftrightarrow 6$ ). This has implications for the micro and macro levels of national competitiveness identified by Porter & Schwab (2008: 45; Figure 1, S 1.3.3). For example, a key macro-micro tension is likely to be dissonance between dominant social expectations of a society and the social values of a component individual or group. This dissonance is likely to feature more prominently in the case of a heterogeneous society; and has implications for culture change policy that was considered in S 2.2.2.5 & S 3.1.7. The onward potential impact on national competitiveness is explored in S 3.2 and is illustrated by the Tug of War on Figure 9.

Whilst habitus and fields can oscillate between the micro and macro sociological levels, Constructs 7 and 11 are macro-sociological in construction. Construct 7 represents the totality of all actors in socio-cultural exchanges; which can be in good or bad equilibrium relative to the impact on national competitiveness<sup>91</sup> (see the "Tug of War" on Figure 9). Economic exchange (Construct 11) can exist in a different state of equilibrium (Good or Bad) from socio-cultural exchange (Construct 7). However, it is likely that economic exchange will be a lagging indicator of leading (predictor) posi-

<sup>90</sup> They hypothesised bottom up and top down (effectively "dialectical") feedback between the sociological levels of the individual, the group culture, the organizational culture, the national culture and the global culture.

<sup>91</sup> For the purposes of this thesis, a good equilibrium in socio-cultural variables leads to behaviour that delivers an increase in national productivity and, thus, in national competitiveness. A bad equilibrium produces behaviour that delivers a decrease in national productivity.



tions of socio-cultural exchange (S 3.2). In Bourdieu's economy of practices (S 2.2.2.1; S 2.2.2.5), both exchanges are also inherently integrated in a dialectical embrace (7↔11) with mutual systemic feedbacks (S 2.2.2.6). The elements for the development of virtuous or vicious cycles are apparent (Siisiainen (2000: 4; S 2.2.2.4). Bourdieu saw the appropriation and accumulation of economic capital as being at the "root of [the ultimate] effects" of all exchanges (Bourdieu (1986: 252); S 2.2.2.2). In a sense, they are Siamese twins sharing a single heart.

Subject to these systemic feedbacks, national economic competitiveness may be measurable by economic variables that act as *lagging indicators* of composite national competitiveness. National socio-cultural competitiveness may be measurable by predictor socio-cultural variables that act as *leading indicators* of composite national competitiveness. This may result if changes in dominant habitus pre-configure changes in economic behaviours and, ultimately, national productivity. Neoclassical economists argue that economic behaviour is driven by the rational pursuit of the maximisation of individual utility (Coleman, 1988: 95; S 2.2.2.5). However, the concept of utility within a field is likely to be informed by the prevailing dispositions of habitus (Alesina and La Ferrara, 2005: 764; S 2.2.2.4). The extent of the timing differences (i.e. the transition time) between the (good/bad) status of socio-cultural exchange and that of economic exchange is likely to be influenced by the balance of forces between positive (for increased national competitiveness) agents of strategic substitutability and those of negative agents of strategic complementarity (S 2.5.4; S 3.1.6; Figure 9; Table 6).

The predictor status suggests the primary contribution of this theory i.e. that the generic unit of national competitiveness may be the socio-cultural field of struggle (Construct 6) which can manifest itself in various levels and types of aggregation platforms. A platform may represent a Shakespearean stage<sup>92</sup> in which the behaviours of players are primarily influenced by their habitus i.e. dispositions of personality traits, values and social axioms/expectations (S 2.3; S 3.1.7) that configure (and channel the scope of) possible economic outcomes. The impact on national productivity and national competitiveness is illustrated by the "Tug of War" in Figure 9 of S 3.2.

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<sup>92</sup> Shakespeare, W (1623). *As You Like It*. "Jaques" – Act II Scene VII: "...All the world's a stage, and all the men and women merely players; They have their exits and their entrances; and one man in his time plays many parts..."

Legal platforms for economic exchange (Construct 11, e.g. firms and countries) may be decomposable into component “natural” socio-cultural fields (6↔7) that may be wholly or partially enclosed within the legal field. Component fields within the legal entity may include overlapping alliances of socio-cultural individual and group interests that may be competing for economic dominance in the legal entity. The nature of this socio-symbolic competition (S 2.2.2.4 – S 2.2.2.5) [i.e. whether benignly mediated by a trusted, homogeneous, legal entity culture<sup>93</sup> (Siisiainen, 2000: 4; S2.2.2.4; Figure 9) or subject to the polar opposite of Granovetters' destructive coalition of combatants (S 2.5.3; Table 6 – S 3.2)] will have implications for national productivity (Tug of War - Figure 9). This will affect the ability of the legal entity<sup>94</sup> to compete – *efficiently and effectively* (Porter, 1990: 76; S 3.2) - against external rivals. It can, thus, be posited that the legal boundaries of firms and countries may be incidental to competitiveness; whilst internal socio-cultural attributes shaped within sub-component Bourdieurian Fields (Construct 6) – which may cross legal boundaries - may be important generic drivers of relative national competitiveness.

Construct 9 offers an insight to social analysis from the accounting profession; i.e. that the deployment of capital (Construct 7) inevitably gives rise to both assets and liabilities (7→9). When applied in the context of socio-cultural capital, these are the socio-cultural and related economic phenomena identified in the Literature Review and Synthesis. The key items are included in Table 6 of S 3.2. Competitiveness assets occupy rectangle A and liabilities occupy rectangle L of the “Tug of War” in Figure 9. As can be projected from Bourdieu’s concept of dialectical relationships (S 2.2.2.5; S 3.2), these are all embedded phenomena i.e. they generate bi-directional feedback effects between economic and social space<sup>95</sup> i.e. (7→9→10→11↔7). They also generate systemic feedback between individuals (through habitus) and social structures (through fields).

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<sup>93</sup> A distinction is made between the legal entity’s culture and the culture of the component fields. For example, it is possible– indeed imperative - for a multi- ethnic country to develop a common set of values that harnesses inter-ethnic relations in the common interest of national competitiveness and, consequently, increasing standards of living. This is consistent with Hofstede’s (S 2.3.3) findings on the strategy for managing multi-national organisations documented in the appendices to his seminal 1980 work.

<sup>94</sup> A country, in the case of national competitiveness

<sup>95</sup> See also the link to systems thinking in S 2.2.2.7

The accounting metaphor leads to the conclusion that the assessment of national socio-cultural competitive advantage necessarily requires:

- the analysis of socio-cultural change<sup>96</sup> (Construct 8 – see also S 2.4 & S 3.1.7) and of
- socio-cultural position<sup>97</sup> (Construct 9) for which the “Tug of War” provides key analytical tools (Figure 9, S 3.2).

Through the recursive relationship between habitus and multi-level fields (S 2.2.2.5), national socio-cultural competitiveness may impact upon micro and macro levels of national economic competitiveness (Porter & Schwab, 2008: 45; Figure 1).

The theoretical framework therefore provides an essential bridge between the objectives of the analysis of field data in chapter 5 (change actions – Construct 8) & chapter 6 (asset and liability positions - Construct 9) and the broader evidence of the reviewed literature (Chapter 2) and the related literature synthesis (S 3.1 to S 3.2).

## **3.4 Research Question & Objectives**

### **3.4.1 Introduction**

A contextual analysis, based upon secondary sources, of the social, cultural, symbolic and economic relationships and outcomes for Sierra Leone since its founding in the late eighteenth century is documented in S 2.6 & S 2.7 of the Literature Review and is integrated into the Literature Synthesis (S 3.1) in this chapter.

The literature synthesis indicates that:

- the country may be caught in a bad or perverse equilibrium that occupies micro and macro levels of social and economic space.
- historic and contemporary socio-cultural fault lines in Sierra Leone may have alienated key decision makers and the social groups that they represent from the institutions of state governance that they control.

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<sup>96</sup> the equivalent of the analysis of financial flows or change between two positions in time in accounting

<sup>97</sup> the equivalent of the balance sheet or financial position statement in accounting which measures assets and liabilities at two points in time that frame the period over which financial change is being measured.

- key decision makers may have made apparently irrational opportunistic choices in conditions which encourage strategic complementarity<sup>98</sup>.

This contextual analysis and synthesis provides a supportive basis for analysing the outcomes of the primary research of this thesis i.e. a qualitative longitudinal ethnographic action research (see Chapter 5) that examines the financial governance sector of Sierra Leone, with specific focus on the Institute of Chartered Accountants of Sierra Leone (ICASL).

A positivist cross sectional survey of values and behaviours for selected organisations and groups within the financial governance sector is shown in Chapter 6. This provides a supplementary study that further assists in the analysis of the action research.

### ***3.4.2 Research Question & Aim***

The Research Question flows from the literature synthesis (S 3.1 & 3.2) as framed by the formal theory:

- Does national social, cultural and symbolic capital significantly impact on the national competitive position and advantage of Sierra Leone?

The aim of the research is:

- To show whether or not social, cultural and symbolic capital significantly impacts on the national competitive position and advantage of Sierra Leone.

### ***3.4.3 Research Objective: Longitudinal Ethnographic Action Research***

The objectives of the financial governance sector action research (Chapter 5) are:

- LRO: To establish whether there may be a prospect of positive culture change to emerge from mid-level non-state actors such as sector focussed professional institutions and whether these actors may be capable of creat-

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<sup>98</sup> Defined as conditions under which a minority of “irrational types” are “decisive for aggregate behaviour” (Fehr & Tyran, 2005: 44-45)

ing strategic substitutability<sup>99</sup> through building structures that resist the urge to seek their narrow interest at the expense of society as a whole.

The contextual socio-economic analysis of Sierra Leone (S 2.6 & 2.7) and the related literature synthesis (S 3.1) provides a baseline, or starting point, from which to evaluate the purpose and the impact of the action research. The supplementary cross sectional survey (Chapter 6) provides an indication of the congruence of the contextual analysis with the values and axioms observed in the financial governance sector. It also provides additional insight into the potential mechanisms that underlie values, axioms and behaviours observed in the process of the action research. Taken as a whole, the action research and the supplementary sources of country and sector information provide a basis for an exploratory conclusion on the research question.

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<sup>99</sup> Defined as conditions under which a minority of rational agents may generate aggregate outcomes consistent with the predictions of rational models (Fehr & Tyran, 2005: 44-45)

## **CHAPTER 4 – RESEARCH STRATEGY, METHODOLOGY AND DESIGN**

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful. For example:

“S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

## 4.1 Introduction

This chapter acts as a bridge between the research question of S 3.4 (which is derived from the literature review and synthesis in Chapters 2 & 3) and the action research in Chapter 5 that forms the primary contribution of this research. It also provides a frame for utilising the contribution, to the understanding of the action research, which is offered by the supplementary cross section survey in Chapter 6.

## 4.2 Research Strategy

The research question is explicitly exploratory. It seeks to identify the socio-cultural factors that play a significant role in shaping the national economic competitive position of Sierra Leone. The literature synthesis provides an academic and contextual basis that informs (S 3.4) the purpose of the action research that is the primary contribution of this thesis.

## 4.3 Sample Selection

### *4.3.1 Sample Selection – Longitudinal Ethnographic Action Research*

The action research subject is the Institute of Chartered Accountants of Sierra Leone (ICASL). This covered the period (14 March 2006 to 28 February 2009). See also S 5.1 & S 5.2.

### *4.3.2 Sample Selection – Supplementary Cross Sectional Survey*

Two types of sample (random and cluster samples) are selected for the supplementary cross sectional survey, both of which are anchored on the membership of the governing Council of ICASL as at 30 June 2010. A random sample is selected from three entities:

1. The membership of the Institute of Chartered Accountants of Sierra Leone (ICASL) excluding the members of the governing Council.
2. The professional cadre of staff of the Audit Service of Sierra Leone (ASSL) excluding its senior management team.
3. The professional cadre of staff of the Sierra Leone Red Cross Society (SLRCS) [a leading Not For Profit] excluding its senior management team.

ICASL and ASSL represent key actors in the financial reporting and auditing sector of Sierra Leone. This sector is the focus of the longitudinal research. The inclusion of these enti-

ties offers enhanced assurance of the benefits of complementary research methods. The inclusion of the SLRCS provides a basis for assessing whether the values and social axioms observed extend outside the financial governance sector.

The emphasis on the professional cadre is intended to provide evidence of a major proposition of the literature synthesis i.e. that there is a higher likelihood that professional sector institutions may provide the mode for breaking out of the poverty trap created by Sierra Leone's bad equilibrium. This is the subject of the Research Question in S 3.4.3 that is being addressed by the longitudinal action research. Appendix CS 1 includes details of the sample selection for the random sample.

A cluster sample sought to survey all of the governing Councils of ICASL and SLAF as at 30 June 2010. It sought to interview all of the senior management team of the organisations that employ members of the governing Councils; and the senior management team of the ICASL secretariat. The definition of the scope of the senior management team was based on that used by the target organisation.

The cluster sample therefore sought to interview the senior management team of the following entities that have staff on the Councils of ICASL and SLAF:

- ICASL secretariat
- Internal Audit Department of the Government of Sierra Leone
- Ministry of Finance & Economic Development
- Ministry of Trade & Industry (no response)
- ActionAid Sierra Leone (no response)
- Marie Stopes Sierra Leone (no response)
- National Social Security Insurance Trust
- Big 4 Sierra Leone audit firm (see Table 8, S 5.4; no response)
- Group A Sierra Leone audit firm (see Table 8, S 5.4; declined a request for participation)
- Accountant General's Department
- Audit Service of Sierra Leone
- King, Walker & Co audit firm
- Leone Consultants audit firm



Drawing on the researcher's professional network, and subject to limitations of time, the survey sought to include – within the cluster sample - other key entities in the financial governance and decision making sectors of Sierra Leone. These included:

- Bank of Sierra Leone (no response)
- Anti-Corruption Commission (no response)

The focus on the senior management teams within the cluster sample is intended to provide evidence on the values and behaviours of key decision makers within the professional cadres of Sierra Leone. Appendix CS 1 includes selected details of the selection for the cluster sample.

## **4.4 Data Collection**

### ***4.4.1 Data Collection – Longitudinal Ethnographic Action Research & Contextual analysis***

- A variety of data is available for the longitudinal study on ICASL which is the subject of the Research Objective at S 3.4.3:
  - Evidence leading to the adoption of the Institute's strategic plan in January 2008 (Appendix AR1 & AR 3).
  - The Institute's Strategic Plan 2008-2012 adopted in January 2008 by its Governing Council of which the researcher was a member (Appendix AR1 & AR 3).
  - Evidence of the experience of the implementation of the Strategic Plan from February 2008 to February 2009 inclusive (Appendix AR1 & AR 4).
  - Interviews with key actors about their role in the adoption and the implementation of the strategy. A Semi-structured questionnaire is used by the researcher to this end (Appendix AR2).

The use of this data is detailed in S 4.5.1 and in S 5.3.

- Substantial data is collected for the contextual analysis on Sierra Leone's socio-economic evolution that provides the frame for understanding the purpose and the results of the action research:

- Data already available: documented in section 2.6 of the Literature Review and integrated into section 3.2 of the Literature Synthesis.
  - Evidence of the socio-economic evolution from the settlement of freed slaves in the country in the late eighteenth century to the independence from Britain of the country in 1961.
  - Evidence of the evolution of the socio-economic status of the country from independence to the beginning of civil conflict in 1991.
  - Evidence of the recovery of the socio-economic status of the country from the end of the civil war in 2002 to February 2009.

All interviews for the longitudinal research were conducted by the researcher.

#### ***4.4.2 Data Collection – Supplementary Cross Sectional Survey***

##### **4.4.2.1 Introduction**

The data is collected using a two-part structured survey for which the development process of a four step Likert type scale (for one of the two elements) is detailed in Appendix RM 2. As detailed in section 4.3.2, the final cross sectional survey of twenty statements (the wordings shown in the “refined statement” column of Appendix RM2-L) was administered, together with a demographic questionnaire (Appendix RM2-M) to a combined total of 101 respondents (detailed in Appendix CS1-A) including both random and cluster elements of the sample. The survey was administered between June and July 2010 inclusive.

##### **4.4.2.2 The Basis for the Design of the Supplementary Cross Sectional Survey**

The supplementary cross sectional survey has two elements – measures of integrity/dishonesty and measures of alienation. The integrity measure uses a custom developed questionnaire for the Sierra Leonean context. The alienation measure deploys a standard questionnaire that is well established in the global literature.

A common thread among the various counterproductive phenomena identified in the literature review is the impact of dishonesty in a society. This was highlighted in George Akerlof’s seminal work on “The market for “lemons”...” which included an examination of the economics of dishonesty (Akerlof, 1970: 495-496). A causal chain can be discerned (see Figure 8; S 3.1.4): dishonesty breeds distrust; distrust reduces confidence; loss of confidence enhances a sense of uncertainty; uncertainty increases the cost of transactions. This chain has clear links to the phenomena of lemons, of prisoners’ dilemmas, of transaction

cost economics – all of which were identified as contributors to bad equilibria in the literature review, contextual analysis and literature synthesis.

It was proposed that “dishonesty” can thus be used as a proxy for the assessment of counterproductive work behaviours (CWB) and counterproductive social behaviours (CSB).

Dishonesty in a work or national context that leads to CWB can be deductively linked to alienation. The sociological concept of "anomie" can be deployed as a proxy for “alienation” (Legge, Davidov & Schmidt, 2008: 252). Anomie is said to refer to the lack or ineffectiveness of normative regulation in society. It can also be said to represent a situation where a society sends strong symbolic signals about acceptable goals for individuals without a corresponding emphasis on the acceptable norms in the process of seeking those goals (Merton, 1938). Introduced by Durkheim (1897) in his seminal work "Suicide", the literal translation in French & German is said to be "without law" (Babbie, 2010: 136). Durkheim suggested society suffers anomie from uncertainties that generate confusion, anxiety and even self destruction.

In 1956, Leo Srole, in his seminal article entitled “Social integration and certain corollaries: An exploratory study” developed a questionnaire of 5 items (later extended to 9 items) that is reputed to measure anomie on an individual basis (so-called “anomia”). The Srole scale has been widely used in the sociological literature. Since 1973, the Srole scale has been used in the US General Social Survey of the National Opinion Research Center<sup>100</sup>. This proven research instrument offers a competent proxy for alienation and, in addition, provides a powerful measure of cultural and symbolic capital that has wide currency in the literature. The anomia items are shown in Appendix CS 4.

The supplementary cross sectional survey is thus based on two sets of survey questions i.e.

1. a custom developed instrument for measuring integrity in the Sierra Leonean context and
2. an established international instrument for measuring alienation.

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<sup>100</sup> See

[http://publicdata.norc.umd.edu/8090/documentManagement/publicAdvancedSearchNoValidate.do;jsessionid=CD663848E0FB994CCEBDDC311A91835A?method=showDocumentDetails&doc\\_id=3160](http://publicdata.norc.umd.edu/8090/documentManagement/publicAdvancedSearchNoValidate.do;jsessionid=CD663848E0FB994CCEBDDC311A91835A?method=showDocumentDetails&doc_id=3160)

#### 4.4.2.3 The Development of a Likert Type Scale for the Integrity component of the Supplementary Cross Sectional Survey

The survey includes a Likert-type scale developed in accordance with standard scale development methodology for the integrity element of the supplementary cross sectional survey. This was based on an adaptation by the researcher of the approach recommended by Churchill (1979; Appendix RM 3) and by Trochim & Donnelly (2006).

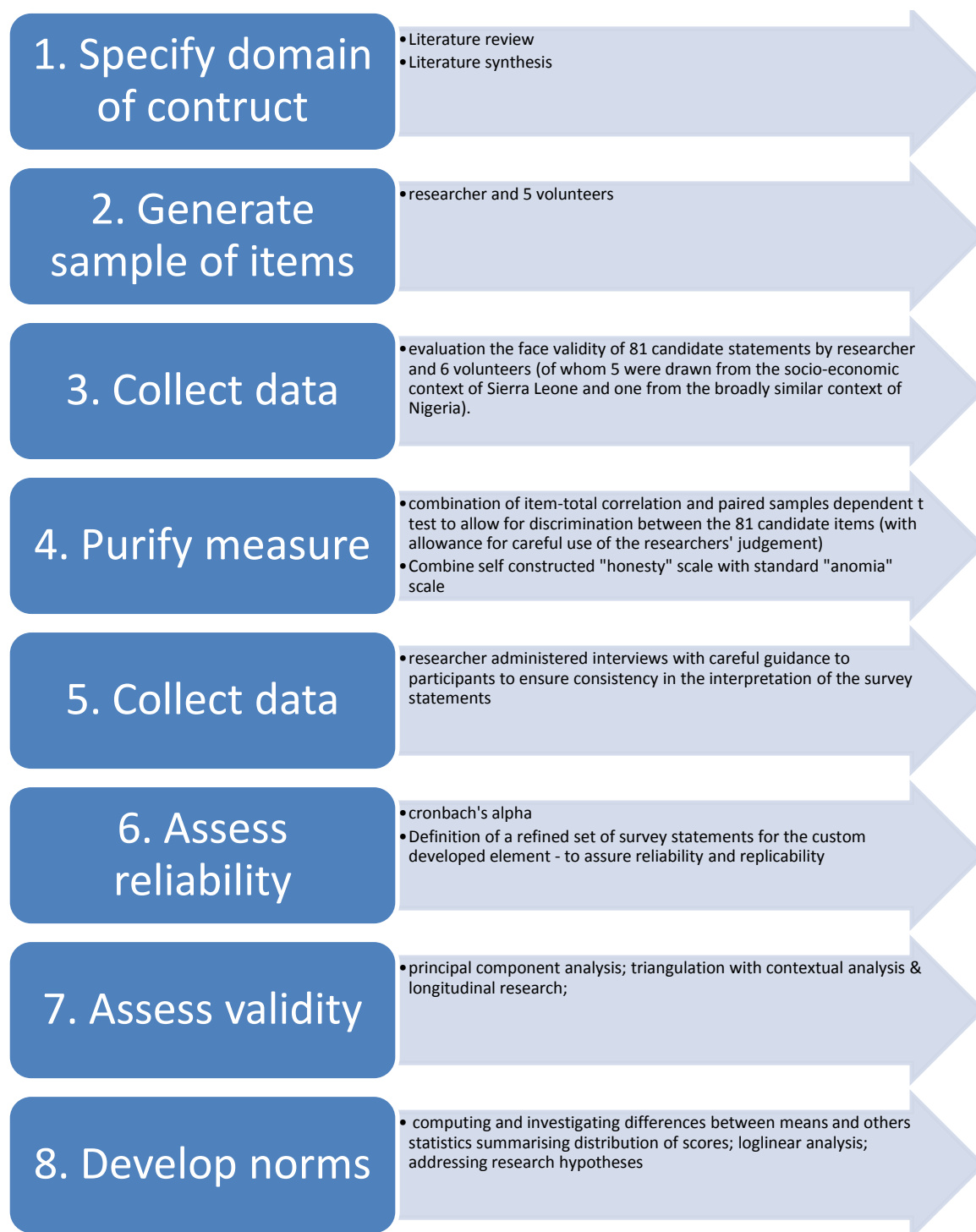


Figure 11: Scale Development Method

Due to concerns about the robustness of the findings of a principal components analysis and demographic hypothesis testing with the sample size attained by the researcher, the results of steps 7 & 8 have been excised from this thesis and are now signposted as potential objectives of future research that can benefit from a suitably enhanced sample size. The result of the cross sectional survey is, consequently, providing supportive analysis to the action research which forms the primary contribution of this thesis.

The survey instrument developed can be described as belonging to the “Overt” test category of “integrity” tests rather than the “Personality” type of test ( as described in a review of recent developments in integrity research by Berry, Sackett & Weimann (2007: 271)).

Other than noted above, the main departure from the standard process was the partially parallel execution of the purification/refinement (step 4) of the custom developed element of the survey and the collection of data (step 5) from participants. The purification process would normally be the task of a pilot study. There was preliminary refinement of the survey statements prior to the administration of the survey (Appendix RM 2 – K). This included the conversion of a number of statements from a “self-report” format to a “peer report” system. The latter requires participants to give their opinion on an integrity measure that is related to the majority of their fellow citizens whilst explicitly excluding themselves from consideration in their response. This approach was considered by the researcher to have a higher likelihood of eliciting a true response. This supposition has emerging support in the literature (Berry, Sackett & Weimann, 2007: 280). It was further supported by the observed reactions of participants to the instruction to exclude themselves from consideration when concluding on a response to these statements.

In administering the survey, the researcher was careful to check the understanding of the participants of the meaning of the statements in the custom developed element. Where necessary, clarifications were provided to ensure consistency of understanding among all participants. In the process of providing clarifications, the key elements of the custom developed survey that were prone to misunderstandings were identified for reform. This process led to the definition by the researcher of the final form refined statements that will enhance replicability and reliability of the survey instrument when used by other researchers (see

Appendix RM 2 – L). By means of this process, and given the anticipated challenges in securing access to a large enough number of participants to populate both a pilot and a main study, the need for a pilot study was avoided.

The detailed steps in the development of the custom element of the supplementary survey is shown at Appendix RM 2-A. The detailed data collection method for the completed cross sectional survey is documented in Appendix CS1.

The survey questions for the integrity component were developed with the assistance of volunteers primarily drawn from Sierra Leonean émigrés resident in The Gambia<sup>101</sup>, the residence of the researcher. It is not considered to have posed a challenge to the validity of the questions developed. The focus of the integrity component of the supplementary survey was not the financial governance sector of Sierra Leone. If it was, then it would have been appropriate to utilise persons who work in the sector in the process of the development of the integrity/dishonesty measure. It was the wider social and work values and expectations of Sierra Leonean society as informed by the contextual analysis of Sierra Leone (S2.6 & 2.7) and the literature synthesis (S 3.1). The persons who contributed to the development process had their formative life experiences (i.e. prime influences on their Bourdieurian habitus<sup>102</sup>) forged in Sierra Leone and could thus be relied upon to bring a suitable depth of contextual knowledge, perspectives and experience.

## **4.5 Data Analysis**

### ***4.5.1 Data Analysis – Longitudinal Ethnographic Action Research***

The analysis recognises the concurrent deployment of two methods – ethnography and action research to produce ethnographic action research (as described in the eponymous handbook by Taachi, Slater & Hearn (2003)). Applying Taachi et al (2003: 12), through ethnographic action research, this researcher seeks to assess the attainment or otherwise of theory-based objectives through a rich understanding of his community; and the institutions that serve as vehicles for the research. The detailed analytical approach is shown at S 5.2.3 & S 5.3.

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<sup>101</sup> The Gambia is an hour's flight time from Sierra Leone and shares many West African regional cultural similarities.

<sup>102</sup> See Section 2.2.2.5

### ***4.5.2 Data Analysis – Contextual analysis***

The contextual analysis is documented in section 2.6 & 2.7 of the literature review. It is a broad review intended to identify key events in the country's social, cultural, symbolic and economic evolution from the settlement in the Western Area of freed slaves in the late eighteenth century. This is was the effective foundation of modern Sierra Leone.

The data was synthesised with the academic literature review (S 2.1 to S 2.5) on the influence of social, cultural and symbolic relationships on country level economic and national competitive outcomes. This synthesis is documented in the literature synthesis. It provided a basis for the framing of the action research objective (S 3.4) and contributed to the exploratory conclusions on the research question.

### ***4.5.3 Data Analysis – Supplementary Cross Sectional Survey***

The supplementary cross sectional survey administered a structured survey shown in Appendix RM 2 – L & M. Given concerns about the adequacy of the sample size attained by the researcher, the principal components and advanced demographic analyses were excised from this thesis and now form a potential basis for future research as detailed in S 6.1.

Consequently, the analysis of the survey has been limited to basic descriptive statistics of the integrity and alienation components of the survey. This has informed the conclusions of the research question and action research objective (S 3.4). It also provided an indicative assessment of the congruence of the sectors' values and social expectations to that suggested by the contextual analysis of the country.

## **4.6 Data Validation**

The researcher examined the consistency:

- *Within* the action research of:
  - the results of using the practitioner tools for analysis of the qualitative evidence (see S 5.5.1 to S 5.5.3) and the results of the traditional academic tools (see S 5.5.4).
  - the qualitative longitudinal coding (appendix AR6) and the qualitative cross sectional coding (Appendix AR5);
- Between the action research and the supplementary cross-sectional survey (Chapter 6) and

- Between the action research and the synthesised Sierra Leone specific contextual analysis (S 3.1 & 3.2).

Any unexpected differences were explored for their implications for the research question and the action research objective.

The quality assurance principles espoused by Fossey et al (2002) that are included in Appendix RM1 provide a strong basis for concluding on the validity of the longitudinal ethnographic action research. This is consistent with the Corbin & Strauss's concept of "credibility" (2008: 301-302). The extent to which these benchmarks have been met are detailed in S 5.2.2.



## **CHAPTER 5 – LONGITUDINAL ETHNOGRAPHIC ACTION RESEARCH – THE CASE OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SIERRA LEONE (ICASL) MARCH 2006 TO FEBRUARY 2009**

*“... He that complies against his will  
Is of his own opinion still  
Which he may adhere to, yet disown,  
For reasons to himself best known...”*

Samuel Butler (1612-1680) Extract from poem *Hudibras*. Part III, Canto iii, lines 547-550<sup>103</sup>

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful. For example:

“S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

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<sup>103</sup> Accessed online on 17 February 2011 at : <http://www.cliffsnotes.com/Section/Who-wrote-A-man-convinced-against-his-will-is-of-the-same-opinion-still-.id-305408,articleId-41563.html#ixzz1EEypIgRV>

## 5.1 Introduction to the Longitudinal Ethnographic Action Research

### 5.1.1 Background

The relevance of this field research to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 1.3.

A special referencing system for this Chapter is described in footnotes 104 and 109. The objective of this action research was stated in section S 3.4.

Competitiveness can be defined as the set of institutions, policies and factors that configure the level of productivity of a country (Porter & Schwab, 2008:3; Schwab, 2010: 4). The strength of Social infrastructure and political institutions (SIPI) are strongly associated with long-term differences in national prosperity (Porter & Schwab, 2008: 46-47; S 2.7). This research sought to create a new national institution that would dramatically enhance the contribution of the accounting and auditing profession to the national competitiveness of Sierra Leone.

Dixit (2009; S 2.5.3) identified that sound economic governance demands *collective action* where it is needed in the common interest; including as part of counteracting actions to resolve multi-person prisoners' dilemmas. He saw a role for private leadership in governance, without assuming formal political powers of government, through institution design and reform (2009: 26). Hardin (1968: 1247; S 2.5.3) also called for effective regulation through "mutual coercion, mutually agreed upon" as a remedy for his "tragedy of the commons". Akerlof (1970: 499; S 2.5.1) saw "counteracting institutions", including the enforcement of standards by professional associations, as remedies for reversing the advance of his "lemons". Fehr & Tyran (2005: 64; 2008; S 2.5.4) suggest that strategic substitutability, such as attempted in this action research, may play a catalytic role in reversing bad equilibria. Conclusively, "corporate ethics" and "auditing and reporting standards" standards are included within the World Economic Forum's "basic requirements" for national competitiveness (Schwab, 2010: 45; S 3.1.4).

The key element of this action research is the championing of the reform of the accounting and auditing sector of Sierra Leone, via the strengthening of the Institute of Chartered Ac-

countants of Sierra Leone (ICASL), a statutory body. The reforms were designed to be system-wide and to include all actors (public, private, not for profit) with statutory or sectoral interests in establishing accountability standards that are consistent with the demands of national competitiveness established above.

The primary vehicle for this reform was the establishment by ICASL, directed by the work of this action research, of the Council for Standards of Accounting, Auditing, Corporate & institutional Governance (CSAAG), a multi-stakeholder entity, to be the lead player in setting and monitoring compliance of standards and ethics in Sierra Leone.

The strategy, establishment, direction, control and international profile of CSAAG and its parent body the Sierra Leone Accountability Foundation (SLAF- a company limited by guarantee) is thus the primary contribution of this action research process. The need for this role is confirmed by the situational analysis of the sector recorded in Figure 13, which identified significant, uncompetitive features in the sector – with evidence of lemon-like activity and challengingly weak standards.

CSAAG's development strategy involved the researcher's stimulation, harnessing, monitoring and evaluation of Bourdieurian constructs of social, cultural, symbolic and economic capital (S 2.2.2), on national and international arenas, as structured by the theoretical framework in Figure 10, S 3.3. This action research is the subject of the research question and objective in S 3.4.

### ***5.1.2 Outline of the Ethnographic Action Research***

The research includes the period 1 May 2007 to 30 August 2010. The critical events of the action research period are identified by reference to the strategic plan of ICASL that was agreed by the governing Council of ICASL on 31 January 2008 (2008-01-31<sup>104</sup>). The strategy –which was a significant departure from a draft that existed prior to the action research - was designed through the interventions of this action research and formed the backbone around which prior and subsequent events of the strengthening project are evaluated by this thesis. In other words, the research is anchored on critical action research events in the de-

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<sup>104</sup> Where references are made to reports or other documents in this Chapter (other than the individual in-depth interviews with key persons, they are listed in the special bibliography shown as Appendix S 1. Documents in the list are identified by the date and by an alphabetical sequence i.e. yyyy-mm-ddA where y=year; m=month; d=day; A=alphabetical sequence of documents.

velopment and the subsequent implementation of the revised strategy. The evaluation of the action research and its implications is performed around these critical events.

## **5.2 Research Strategy & the Approach to the Analysis of Events**

### **5.2.1 Research Strategy**

Action research seeks to implement, monitor, evaluate, learn from, and improve the attainment of project objectives (Taachi et al, 2003: 12-14). The action research objective (S 3.4), informed by the synthesised contextual analysis of Sierra Leone (S 3.1), sought to facilitate strategic culture and behavioural change to remedy evidently serious shortcomings in auditing and reporting standards and practices (Figure 13). It is expected that the structural improvements, whose implementation will significantly outlast the monitored period of this thesis, will significantly increase investor trust and confidence in the accounting and audit profession and contribute to an increase in national competitiveness.

### **5.2.2 Safeguards against Researcher Bias**

This action research involves the attempt by the researcher to create far-reaching institutional reform in order to facilitate the dramatic improvement of professional standards to globally comparable levels. This attempt is set in a country context that is unused, in recent history, to such radical upgrading. Resistance to change was expected and was predicted by the literature<sup>105</sup>. There is, thus, a heightened risk of bias on the part of the researcher in the presentation and analysis of facts, their analysis and interpretation as he seeks to further his research objective. A number of safeguards against this risk have been taken.

The mixed methods research<sup>106</sup> (Hanson, Creswell, Clark, Petska and Creswell, 2005: 224-235) combination of a literature and contextual review (chapter 2) and a supplementary quantitative cross-sectional survey (chapter 6) as contributory evidence to this primary longitudinal ethnographic action research provides a major safeguard. Mixed methods offer an

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<sup>105</sup> Resistance was predicted by Machiavelli's Problem in S 2.4.1 and the expected impact of the socio-economic phenomena illustrated by the "Tug of War" of section S 3.2.

<sup>106</sup> Mixed Methods Research is defined (Hanson, Creswell et al, 2005: 224) as "the collection or analysis of both quantitative and qualitative data in a single study in which the data are collected concurrently or sequentially, are given a priority, and involve the integration of the data at one or more stages in the process of research". Mixed methods allow researchers "to simultaneously generalize results from a sample to a population and to gain a deeper understanding of the phenomenon of interest" (2005: 224).

opportunity for complementarity of evidence that provides assurance on the reliability and generalisability of the individual sources of evidence. In this way, they “enrich [the] results in ways that one form of data does not allow” (Hanson, Creswell et al, 2005: 224).

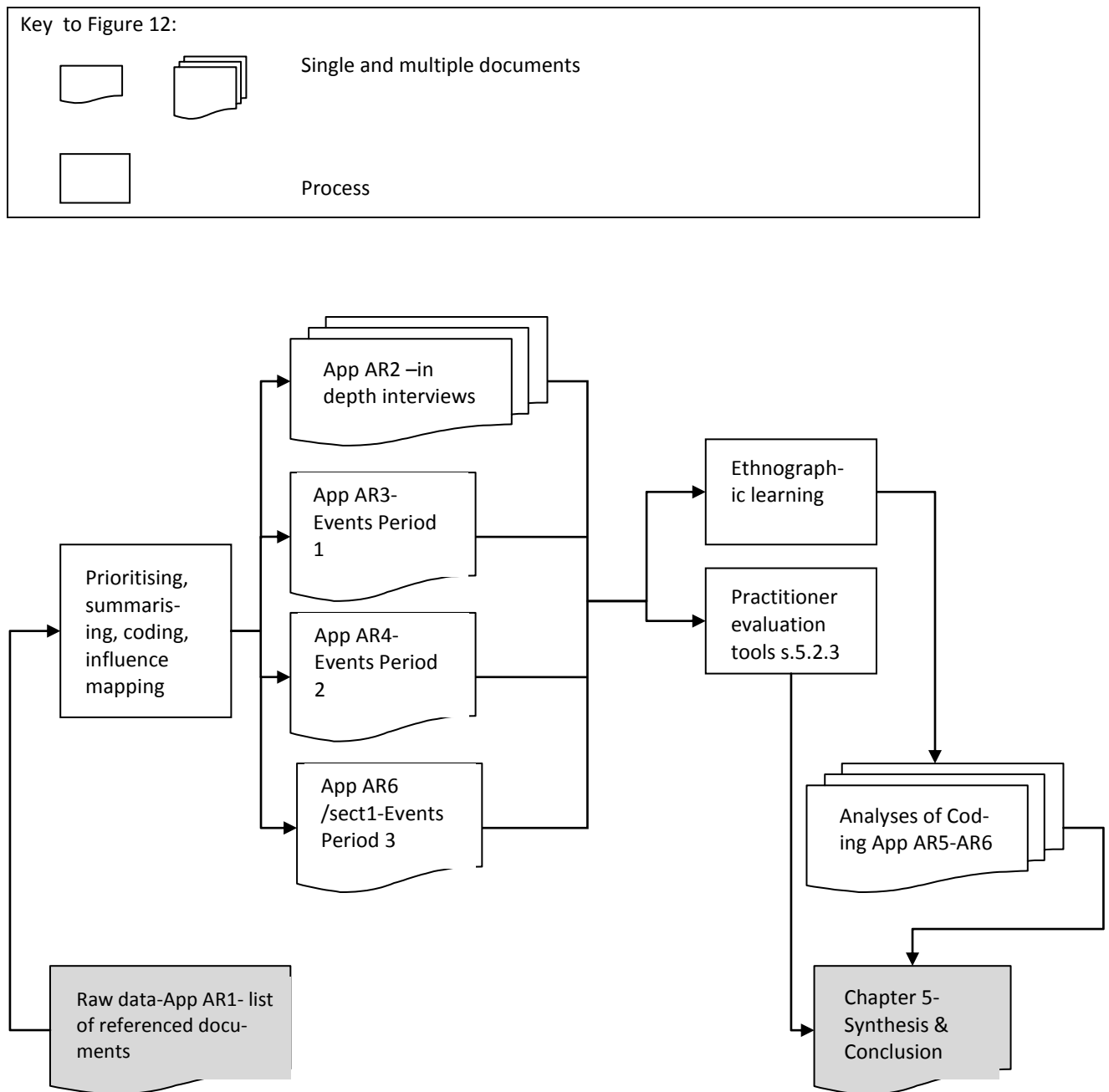
Established procedures to assure the quality of qualitative research also serve to guard against researcher bias. This is demonstrated by the table in Appendix RM 1 -B that addresses the quality benchmarks noted in Appendix RM 1 - A (Fossey et al, 2002). It is considered that there is adequate evidence of due action to safeguard against researcher bias in the content and interpretation of this qualitative research. These measures are underwritten by the professional rigour, reputation and integrity of the researcher.

### ***5.2.3 The Approach to the Analysis of Events: Practitioner & Academic Tools***

The analytical approach includes:

- a) The evidence base (emails, memos, reports, minutes etc [Appendix AR1] and in-depth interviews [Appendix AR2] was catalogued for easy reference.
- b) The critical events of the action research period were identified from the evidence base (see above) by reference to the new strategic plan of ICASL that was promoted by the researcher and that was agreed by its Governing Council in January 2008.
- c) Corbin & Strauss (2008: 66) define coding as "taking raw data and raising it to a conceptual level". The use of codes allows for the qualitative information to be classified and subject, inter alia, to analysis that can reveal patterns, trends, paths for investigation and lead to potential solutions and/or insights. Such codes are deployed in Appendices AR2, AR3, AR4 and section 1 of AR6. The detailed coding processes are shown at S 5.3.2. The codes are designed, inter alia, to provide an indication of changes in Bourdieurian (S 2.2) social, cultural, symbolic and economic capital.
- d) The evaluation of the action research and its implications was performed around the critical events mentioned above. In keeping with the particular action research objectives of this research context, established practitioner policy advocacy tools were used (see section S 5.2.3) to complement and triangulate traditional coding in order to monitor the balance of forces for and against the research objective at key points in time (see section S 5.5).
- e) Ethnographic “thick, rich description” (Creswell & Miller, 2000: 128) seeks to provide an understanding of the social context in which the research takes place. Such

description is recorded in this chapter (based on the data recorded in Appendices AR1 to AR4 and section 1 of AR6) as synthesised by the personal observations and experiences of the researcher during the research period. Rich description also serves to deliver credibility to the qualitative evidence<sup>107</sup>.



**Figure 12: From Raw Data through Analysis to Synthesis - the processes deployed for the ethnographic action research**

Source: Author construction

<sup>107</sup> Creswell & Miller assert that rich descriptions serve to increase the credibility of qualitative research. Thin descriptions, on the other hand, lack detail and only report facts. Thick descriptions can produce for the reader the “feeling that they have experienced or could experience” the events being described in a study. Credibility is established “through the lens of readers who read a narrative account and are transported into a setting or situation” (2000: 128-129).

Academic tools (e.g. “participant observation” and “coding” as described in section 5.3) are supplemented by practitioner tools (described below) that have been proven in the field of evidence based advocacy of strategic change.

Data analysis and conclusions using practitioner tools are presented in sections 5.5.1 to 5.5.3. Data analysis using Coding are detailed in Appendices AR5 & AR6; and the conclusions are presented in section 5.5.4. The two sets of conclusions are compared for consistency.

The practitioner tools are detailed in the “Tools for Policy Impact: A Handbook for Researchers” published by the Overseas Development Institute (ODI) of the UK (Start & Hovland, 2004). Four specific tools are deployed to analyse the factors at play at critical time points in the action research.

1. First, situational analysis<sup>108</sup> (Start & Hovland, 2004: 24-25) is used to map the anatomy of cause and effect around the central issue of the research i.e. the observance of standards and codes in the financial reporting and auditing sector of Sierra Leone. The situational analysis is shown at section 5.5.1.
2. Subsequently, force field analysis (Start & Hovland, 2004: 22-23) provides a comprehensive overview of the different forces acting on the central policy issue, and helps to assess their source and strength.
3. Third, stakeholder analysis (Start & Hovland, 2004: 26-27) identifies and analyses the needs and concerns of different stakeholders and their ability to influence the final outcome of the central issue of the action research.
4. Finally, influence mapping (Start & Hovland, 2004: 28-29) identifies the individuals and groups with the power to effect a key decision. It analyses the position and motives of each player and the best channels through which to communicate with them.

The four-step analysis is performed at 31 January 2008 i.e. at the adoption, by ICASL, of the significantly revised strategic plan 2008-2012 advocated by the action research intervention. Steps 2, 3 & 4 are repeated at the end of the development bank strengthen-

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<sup>108</sup> also known as problem tree analysis

ing project for ICASL i.e. at 28 February 2009. A final review is done at 30 August 2010. New or changed interests and events are identified and assessed for their sources, strengths and implications for the strategic goals. The critical event points that are expected to inform this analysis are:

1. The appointment of the Researcher to the governing Council of ICASL in April 2007 and the subsequent adoption of the revised ICASL strategy on 31 January 2008.
2. The issue of two action research driven Exposure Drafts of accounting and reporting standards, under the supervision of the researcher, in July and August 2008.
3. The issue of the action research driven Exposure Draft of an auditing standard and Quality Review Scheme in September 2008; and the boycott of a related training event by the leading firms of auditors.
4. The founding, in January 2009, of the “Forum of Practising Firms in Sierra Leone”, a collective of audit firms who perceived a threat from the strategic changes promoted by the action research.
5. The confirmation, in February 2009, of the satisfactory accounting and completion of activities of the development bank sponsored strengthening project; as a precursor to the financing of a follow up project.

At this point, an impact analysis is performed to evaluate the changes in Bourdieurian capital resources engendered by the action research and the implications for the research objective in S 3.4.

However, many critical events occurred subsequent to this date and continued to the point of submission of a draft thesis in August 2010. Consequently, subsequent events to 31 August 2010 are listed and collectively analysed for their implications for the research objectives. However, unlike the period to February 2009, there is not a detailed analysis of the actions and documents that lead to the occurrence of these subsequent events. The continuing incidence of events after August 2010 was considered to be beyond the time scope of this thesis, although a footnote of key events to June 2011 was recorded in S 5.5.3.



## 5.3 Sources of Research Data for the Ethnographic Action Research

### 5.3.1 *Harnessing of Data through Participant Observation*

Two categories of data are deployed as evidence to this action research. The first category includes minutes, reports and emails relating to the activities of ICASL and SLAF. These are listed in Appendix AR 1 (and are summarised in Appendices AR3 & AR4). The second category comprises in-depth interviews<sup>109</sup> conducted with key individuals as shown in Appendix AR 2. These interview questions are completely distinct from the supplementary cross-sectional survey recorded in Chapter 5, although the respondents to the action research interviews also participated in the supplementary cross sectional study.

These sources were harnessed by the immersion of the researcher as a key facilitator of the strategic changes that are the subject of this ethnographic action research i.e. by acting as Denzin's *bricoleur* or quilt-maker (Denzin & Lincoln, 2005: 4-6) in piecing together the evidence –through ethnographic participant observation (Tacchi et al, 2003: 52-54) - to deliver an understanding of the forces that influence the Bourdieurian professional field and individual habitus (S 2.2.2.5) of members of ICASL and the wider financial governance sector of Sierra Leone.

### 5.3.2 *Exploration of Data through Coding*

The table below details the approach to the coding of the data shown in Appendices AR2, AR3 & AR4. The use of coding as part of a wider data analysis approach was explained in S 5.2.3.

#	Applied to In Depth Interviews (App AR2)?	Applied to longitudinal events (App AR3 & AR4)?	Category	Sub-category	Short Code
1	Yes	Yes	Problem identification		
11				Problem existence	PEXIST
12				Problem definition	PDEFN
13				Problem diagnosis	PDIAG
2	Yes	Yes	Solution Process		
21				Generation of alternative solutions	SGEN
22				Selection of an appropriate solu-	SIMP

<sup>109</sup> These in depth interviews will be referenced, as shown in the summary table at the beginning of Appendix S 2, by “INT-Interviewee code”.

#	Applied to In Depth Interviews (App AR2)?	Applied to longitudinal events (App AR3 & AR4)?	Category	Sub-category	Short Code
				tion for implementation	
3	Yes	Yes	Implementation Process		
31				Communications failure	CFAIL
32				Communications success	CSUCC
33				Enablers of action research supportive change	ENABL
34				Barriers to action research change	BARR
4	Yes	Yes	Capital Accumulation		
41				Impact on action research cultural capital	CULTURE
42				Impact on action research social capital	SOCIAL
43				Impact on action research symbolic capital	SYMB
44				Impact on action research economic capital	ECON
5	Yes	Yes	Impact on the ethnographic action research		
51				Minor/insignificant	MINOR
52				Medium/significant	MEDIUM
53				Major/serious	MAJOR
6	No	Yes	Source of Impact		
61				Internal to the action research objectives/Direct source	INTERN
62				External to the action research objectives/Indirect source	EXTERN

**Table 7: Analytical Codes used in Appendices AR2 to AR6**

Source: Author construction

The coding design is consistent with criterion “A” of Fossey et al (2002) requiring a research design that is methodologically congruent with the nature of the research context. Fossey’s criteria and the extent to which they are met are detailed are shown in Appendix RM1.

*Code categories 1 to 3* monitor a problem solving and decision making process that, in the professional experience of the researcher, is integral to the attainment of project objectives i.e. problem identification, identification of an appropriate solution and the implementation

of that solution. These codes are consistent with the literature (as for example, Tilly (2008: 18)) on general problem solving methods<sup>110</sup>. For any analysed event, the most appropriate one (i.e. only one code of the nine codes is used) within codes 1 to 3 is used to tag the event.

*Code category 4* monitors the influence of the project's objectives on Bourdieurian capital formation and distribution – which addresses the root issue of this thesis (S 2.2). For any analysed event, the most appropriate one (i.e. only one code of the four codes is used) within code category 4 is used to tag the event.

*Code category 5* gives an indication of the direction (positive or negative of impact of an analysed event on the attainment of the action research objective. For any analysed event, the most appropriate one (i.e. only one code of the three codes is used) within code category 5 is used to tag the event. This code is derived from risk management practices to provide an indication of the relative importance of the event to the action research objective.

Finally, code category 6 indicates whether the impact was from a source that is internal to the action research objectives or from an activity that is indirectly related. For any analysed event, the most appropriate one (i.e. only one code of the two codes is used) within code category 6 is used to tag the event. Code 6 does not apply to the analysis of the in-depth individual interviews (see S 5.3.1); as all of the questions of that interview were designed to consider events that directly emanated from the action research objectives.

The analysed results of the coding is presented in S 5.5.4.

## **5.4 Practitioner Tools – Baseline Stakeholder Analysis - Who's Who? Principal Stakeholders in the Ethnographic Action Research**

A brief profile is given, below, of the primary stakeholders who influenced the successes and setbacks encountered in implementing the goals of the action research. The profiles are

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<sup>110</sup> Tilly identified four themes that “guide practitioner thinking”...“no matter which specific approach or model of science-based practice is considered...” (2008: 18). They are (1) Is there a problem and what is it? (2) Why is the problem happening? (3) What can be done about the problem? (4) Did the intervention work?

intended to assist in the contextual comprehension of the records<sup>111</sup> and analysis of the action research.

#	Reference	Category	Notes
1	MBDP	Development Partner	A major bilateral development partner, approached by the researcher under the mandate of Council, that gave initial signs of interest in supporting ICASL's strategy 2008-2012 as part of its emerging interest in "demand driven" interventions. Despite extended contacts, correspondence and meetings, these expectations failed to bear fruit. The MBDP is a major provider of development support to the Government of Sierra Leone including to the ASSL.
2	MMDB	Development Partner	A Major Multilateral Development Bank that funded the 2007 study that identified the need for a project to support the strengthening of ICASL in the context of many documented weaknesses in its effectiveness as a professional regulatory institution. The initial design of the contract awarded for the implementation of the project to the external consultants was subsequently modified to re-align with the long term goals of the ICASL strategy 2008-2012. The MMDB was, initially, enthusiastically supportive of ICASL's determination to take responsibility for guiding its long term evolution. However, after the completion of the project, there gradually but firmly emerged a new and unexpected core of apparently immutable resistance to ICASL's continued progress in defining its own future course.
3	MMDB EITI Champion	Development Partner	MMDB Task officer resident in Sierra Leone who was responsible for supporting the implementation by the Government of Sierra Leone of the structures necessary for the Extractive Industries Transparency Initiative. ICASL sought, as part of its strategy 2008-2012 to bring EITI within its framework for national financial reporting standards. The task officer was supportive of ICASL's goals but stressed the centrality of the national (Government of Sierra Leone) EITI champion in the final decision making.
4	MMDB task officer	Development Partner	The MMDB staffer charged with supervision of the implementation of the ICASL strengthening project funded by the MMDB – this staffer was very supportive of ICASL's innovative strategy 2008-2012 but became intriguingly silent after new opposition emerged in the MMDB to ICASL's strategy after the closure of the project.
5	MMDB-ROSC manager	Development Partner	The MMDB manager charged with the implementation of the findings of a report on standards and codes in Sierra Leone covering the private auditing and accounting sector regulated by ICASL. This manager was expected to provide the source of follow up funding to the first ICASL strengthening project. Anecdotal evidence emerged that he became the primary source of opposition to ICASL's strategy 2008-2012 which he – allegedly – saw as contrary to the principle of global convergence to the IFRS standards promoted by the IASB. He apparently continued to hold to this view – and his opposition - after the IASB – the apex global standards body- confirmed that this was not the case. There is anecdotal evidence that he may have been the driver of the process that led to the researcher being removed from the invitation list of an MMDB sponsored conference to review private sector accounting and auditing standards in May 2010.
6	SL-MMDB	Development Partner	A Sierra Leonean MMDB staffer charged with supervision of a parallel funding by the MMDB of a strengthening of the regional association of accountancy bodies – ABWA – the association of Accountancy Bodies in West Africa. This staffer was an enthusiastic supporter of the implementation of ICASL's strategy 2008-2012 with the funding of the first

<sup>111</sup> See Appendices AR 2 to AR 6.

#	Reference	Category	Notes
			strengthening project by the MMDB. After the apparently successful closure of the project in February 2009 and an unexpectedly long period of silence – at a time ICASL was expecting confirmation of a second project – he broke silence in December 2009 with an unexpected denunciation of ICASL's strategy as being in breach of the IASB's principles of global convergence on its accounting standards - an assertion subsequently conclusively proven to be incorrect by correspondence from the IASB to the researcher.
1	SLANGO	Not For Profit Sector	Sierra Leone Association of Non Governmental Organisations. SLANGO sought to promote the adoption of a CSAAG accounting standard for its sector (CS1) to its membership. It reportedly encountered resistance (continuing as at the point of closure of this thesis) from some of its members including international not-for-profits who were allegedly wary of the increased resources required to meet the new reporting requirements and of the increased visibility of their activities and transactions that would result.
2	Subsidiary of Major Global Charity	Not For Profit Sector	This UK based global charity nominated the first Not For Profit sector representative on CSAAG. The representative, an Ethiopian accountant, was firmly supportive of the objectives of ICASL's strategy 2008-2012 and participated in the team that, in 2008, adapted the Not For Profit Accounting Standard (CS1) for use in the Sierra Leonean environment. The support of this entity may have been influenced by the fact that it is required by the global policy of its parent body to prepare financial reports that comply with UK SORP 2005, the UK ASB accounting and reporting standard that formed the basis of CS1.
3	Tertiary Sector Representative	Not For Profit Sector	External stakeholder – head of a major tertiary institution – appointed by ICASL as a member of the Project Steering Committee charged with implementation of the MMDB sponsored strengthening project. This representative was an active and forthright and thus an important agent of change in the early period that led to the adoption of the ICASL strategy 2008-2012.
1	ABWA	Professional sector	The Association of Accountancy Bodies in West Africa of which ICASL is a member. ABWA is intended to promote regional harmonisation of best practice and was the subject of an MMDB sponsored strengthening project. With the early progress of ICASL's strategy 2008-2012, there were initial signs from the ABWA secretariat of support for the initiative. This support appeared to wane after evidence emerged of a significant source of MMDB opposition to ICASL's paradigm shifting initiatives. The MMDB was simultaneously funding a project to strengthen ABWA.
2	AGD	Professional sector	Accountant General's Department, Government of Sierra Leone - whose leader was Vice President of ICASL until early 2009 when he was relieved of his government position. AGD nominated one of the two public sector representatives on CSAAG. The AGD, a unit of the Ministry of Finance & Economic Development (MOFED) is a key influencer in CSAAG's efforts (ongoing at the conclusion of this thesis) to obtain the formal inclusion of its Not For Profit accounting standard (CS1) in MOFED's list of mandatory requirements for the sector.
3	ASSL	Professional sector	Audit Service of Sierra Leone – the statutory external auditor of Government- from whose strategy development process emerged the identification of a need for an accounting standards board in Sierra Leone. ASSL nominated one of the two public sector representatives on CSAAG. This representative apparently became disenchanted with the discord between the researcher and the opposing forces of the Forum of Firms and sought to resign from his position at CSAAG in March 2010. He was subsequently instructed by his office to withdraw his resignation. The ASSL is also a key player that CSAAG with whom CSAAG has sought to

#	Reference	Category	Notes
			establish an agreement (efforts ongoing at the conclusion of this thesis) for the mandatory application of its S 1 accounting standard to relevant public entities that fall within ASSL's scope of responsibility.
4	Big 4 Firm	Professional sector	The sole firm of auditors in Sierra Leone that belongs to the "Big 4" group of the largest audit firms in the world. One of its partners became a leader of the Forum of Firms and a mainstay of opposition to the implementation of ICASL's strategy 2008-2012. His written defamation of the researcher in March 2010 led to the researcher's lodgement of simultaneous complaints with the Ethics committee of ICASL and with the international office of his firm. The latter took swift action to secure an apology to the researcher.
5	Big 4 International Office	Professional sector	Global risk management watchdog for the Big 4 firm with permanent representation in Sierra Leone. The watchdog took swift action to secure an unreserved apology to the researcher after one of its Sierra Leonean partners expressed defamatory invective by email in March 2010. The researcher had submitted a formal complaint to the watchdog with a simultaneous complaint to the ICASL Ethics committee.
6	Council	Professional sector	The Governing Council of the ICASL. The Council was unanimously supportive of the development and implementation of the strategy 2008-2012. This changed when a Group A partner was elected to Council in early 2008 and gradually – in alliance with a previously silent Big 4 partner – became the focus of resistance that led to prolonged spells of gridlock in the decision making of Council. This persisted (with brief spells of activity – until the closure of this thesis in August 2010.
7	CSAAG	Professional sector	Council for Standards of Accounting, Auditing, Corporate & Institutional Governance of Sierra Leone – an operating unit of SLAF that is responsible for establishing standard and codes.
8	Ethics and Discipline Committee	Professional sector	Committee of ICASL responsible for monitoring the professional behaviour of members. The researcher lodged a complaint against the Big 4 partner and the Group A partner who allegedly defamed him in March 2010 as part of a restraining action on the implementation of ICASL's strategy 2008-2012. A simultaneous complaint was lodged with the Big 4 International Office which took swift action to obtain an unreserved apology from its partner. The Ethics committee has yet to issue a ruling as at the date of completion of this thesis in August 2010. Instead, it sought to refer the matter to a special committee of Council charged with investigating the reasons behind the discord. The researcher declined to cooperate with the investigation on the basis that there was a clear cut case of allegedly unethical conduct that was properly a matter for ruling by the Ethics committee, which said ruling should have priority over any subsequent investigation of the root causes. The special committee met regardless but has yet to come to a finding as at the date of this thesis. Meanwhile, the Group A partner was taking steps to seek election as President of ICASL.
9	External consultants	Professional sector	The consulting arm of a major global accountancy professional body that received a contract to assist in the implementation of the MMDB sponsored project to strengthen ICASL. The external consultants were, initially, sceptical of ICASL's capacity to implement its strategy 2008-2012. As the Council demonstrated its resolve and commitment, it acquiesced to the process and eventually became supportive of the achievements of the implementation process. It, however, never ceased to warn of the serious challenges that it saw from the manifest inability of the Institute to secure cooperation from its audit firm members in the implementation of its proposed Audit Quality Review (AQR) framework. Indeed, the implementation of the AQR framework achieved no progress since the completion of the MMDB financed project in February

#	Reference	Category	Notes
			2009.
10	Forum of Firms	Professional sector	The Forum of Practising Firms in Sierra Leone, an interest group established in early 2009 with leadership from partners in the Big 4 and Group A firms and chaired by the former Chairman of the Project Steering Committee. The Forum demanded –and secured - an increase in the composition of CSAAG from 6 to 8 members in order to accommodate a guaranteed place for an audit firm among the representatives of ICASL.
11	Group A Firm	Professional sector	The sole firm of auditors in Sierra Leone that belongs to the “Group A” category of the second largest set of audit firms in the United Kingdom. One of its partners became a leader of the Forum of Firms and a mainstay of opposition to the implementation of ICASL’s strategy 2008-2012. His invective aimed at the researcher in March 2010 led to the researcher’s lodgement of a complaint with the Ethics committee of ICASL which remained unresolved until the closure of this research in August 2010. Meanwhile, the partner sought election to the Presidency of ICASL.
12	IASB	Professional sector	International Accounting Standards Board. Upon its formal appointment in July 2009, CSAAG quickly established contact with the IASB as it sought guidance on the implementation of its strategy. This relationship was to prove of critical importance and support to CSAAG and to the researcher in his role as chair of CSAAG.
13	ICASL	Professional sector	The Institute of Chartered Accountants of Sierra Leone.
14	IFRS Foundation	Professional sector	The oversight body of the IASB and the body that, in August 2010, appointed the researcher – as the first and only sub-saharan indigene representative - to a global committee charged with developing implementation guidance on the newly issued (July 2009) IFRS for SMEs accounting standard. This apparent manifestation of confidence in the direction of CSAAG was a critical support at a time when the institution was suffering from low morale after a sustained period of pressure from opposing forces.
15	IPSASB	Professional sector	International Public Sector Accounting Standards Board. IPSASB is a standard setting unit of the International Federation of Accountants. CSAAG had registered its presence through the submission in May 2009 – before the formal appointment of its Board – of comments on the IPSASB’s draft conceptual framework on general purpose financial reporting by public sector entities. The comments, facilitated by the researcher in conjunction with members of ICASL, were widely received as being of an international calibre. CSAAG was the only African body outside of South Africa to participate in the process.
16	Local Consultant	Professional sector	The two Big 4 partners who, in succession, were contracted to provide support to the external consultants. The second Big 4 partner took over after the first was appointed as a Government Minister. The second became one of the leaders of the Forum of Firms and a key antagonist to the implementation of ICASL’s strategy 2008-2012.
17	Madam P	Professional sector	The first female President of ICASL. Initially strongly supportive of ICASL’s strategy 2008-2012 but, under sustained pressure from the MMDB challenges and the ICASL nay-sayers apparently became subject to doubt regarding the feasibility of sustained progress under such high profile pressure.
18	New Mr Director	Professional sector	The Administration Director of ICASL who took office in early 2009.
19	NSS	Professional sector	Conference of National Standard Setters organised by the UK Accounting Standards Board. CSAAG played an active part in the NSS from CSAAG’s inception in July 2009. This role was important in building the international credibility of CSAAG which served to bolster its standing in-

#	Reference	Category	Notes
			country.
20	Old Mr Director	Professional sector	The Administration Director of ICASL who was retired from office, on grounds of ill health, in early 2009. The Director was a vital challenger and pusher of the processes that led to the accession of the researcher to the membership of Council in early 2007 and to the adoption in January 2008 of ICASL's strategy 2008-2012. Marshalling the resources of the secretariat, he was a committed supporter of the strategy implementation process; and recognised the importance of remedying the manifold shortcomings of the Institute in addressing its regulatory objectives. He also keenly saw the potential for the role of the Institute in stimulating positive catalytic change in the wider Sierra Leonean society. Unlike the researcher, he was an effective builder, sustainer and director of social networks. This made for a highly effective complementary match with the researcher. The researcher often described himself as a "pen" that was wielded by the "hand" of the old director; and much regretted the health-forced resignation of the director, his mentor.
21	Project Steering Committee	Professional sector	The committee of members and two external (non-member) participants established by Council to supervise the implementation of the MMDB sponsored strengthening project. The senior partner of the Group A firm was appointed Chairman; and the researcher was appointed Team Leader. The Group A senior partner actively supported – for a significant period of time – the implementation of the ICASL strategy 2008-2012; but became intriguingly silent when his junior partner subsequently assumed a prime role in opposing the strategy.
22	Researcher	Professional sector	This DBA candidate, member of the Council of ICASL, team leader of its Project Steering Committee, first Chair of SLAF & CSAAG and appointee of the IFRS Foundation to the implementation committee charged with the global implementation of the IFRS for SMEs. All of these responsibilities were assumed during the period, and as part of the duties demanded, of the long term goals of the action research.
23	SLAF	Professional sector	The Sierra Leone Accountability Foundation – a company limited by guarantee established by ICASL as an arm's length entity operating in the public interest as part of the ICASL strategy 2008-2012. Parent company of CSAAG.
24	UK ASB	Professional sector	The standard setting body of the United Kingdom and a key player in the IASB. Upon its formal appointment in July 2009, CSAAG quickly established contact with the UK ASB as it sought guidance on the implementation of its strategy. This led to the admission of CSAAG to the NSS which was managed by the UK ASB. It was an important source of technical and morale support to CSAAG. The ASB facilitated the provision of permission from the copyright holders to CSAAG for the adaptation of its standards for Not For Profit entities and SMEs to the Sierra Leonean environment. These later became CSAAG's Composite Standards (S) 1 and 2 respectively.
1	Chamber	Profit Seeking Sector	The Sierra Leone Chamber of Commerce, Industry & Agriculture - which sought to promote the adoption of a CSAAG accounting standard for its sector (IFRS for SMEs) to its membership. The researcher was, for part of the research period, a member of the Governing Council of the Chamber.
2	Chamber Representative	Profit Seeking Sector	External stakeholder – member of the chamber of commerce – appointed by ICASL as a member of the Project Steering Committee charged with implementation of the MMDB sponsored strengthening project.
3	Subsidiary of Major Global	Profit Seeking Sector	Nominated the first Profit Seeking sector representative on CSAAG. The representative, a Ghanaian, was firmly supportive of the objectives of ICASL's strategy 2008-2012 and participated in the team that, in 2008,



#	Reference	Category	Notes
	Manufac-turer		adapted the Profit Seeking Standard (CS2) for use in the Sierra Leonean environment. S 2 was later suspended in favour of the IASB's IFRS for SMEs that was issued in July 2009 with a similar purpose. His relocation from Sierra Leone in early 2010 led to a vacancy for his position in CSAAG.
1	EITI GOSL Champion	Public Sector	Minister within the Government of Sierra Leone who was responsible for championing the implementation of the structures necessary for the Extractive Industries Transparency Initiative. ICASL sought, as part of its strategy 2008-2012 to bring EITI within its framework for national financial reporting standards – thus remedying an apparent case of market failure on the part of the national regulatory systems; and providing a basis for sustainable (post development partner financial support) long term management of the EITI. Despite promises from the Minister – including a public pledge – to support ICASL's quest, the Institute's efforts came to nought.
2	MTI	Public Sector	Ministry of Trade & Industry which managed an MBDP financed private sector development project. When approached by the researcher under the mandate of Council, the project gave initial signs of interest in supporting ICASL's strategy 2008-2012 as a natural fit to its goals. Despite extended contacts, correspondence and meetings, these expectations failed to bear fruit.

**Table 8: Brief Profiles & Analysis of the Principal Stakeholders who influenced the Successes and Set-backs of the Action Research**

Source: Author construction

The table above provides a baseline stakeholder analysis that will be augmented as necessary during the remainder of this chapter. In summary, the key stakeholders by sector numbered:

- Development partners – 6
- Not For Profit Sector – 3
- Professional Sector – 24
- Profit Seeking Sector – 3
- Public Sector – 2
- Total - 38

There were overlaps between sectors. For example, some “professional sector” stakeholder such as ASSL and AGD could have been classified as “public sector”; but were allocated to their given sector as they are inherently defined by their professional responsibilities. The number of stakeholders does not necessarily reflect relative influence on the goal of the action research. For example, the development partners – as funding agencies in an impoverished economic environment, possess far more influence than their numbers suggest.

## **5.5 Findings & Implications of the Ethnographic Action Research**

### ***5.5.1 Critical Event Period 1: Events leading to the adoption of the strategic plan of ICASL on 31 January 2008 - Insights from Practitioner Analytical Tools & Ethnographic Description***

Appendices AR 2 & 3 contain the detailed interviews of eight key stakeholders and the detailed analysis of important documents, respectively, that support the review in this section. The 2007 MMDB report (2007-03-15) on the observance of standards and codes (ROSC) in the private accounting and auditing sector of Sierra Leone provided evidence of the serious shortcomings of the relevant regulatory authorities in Sierra Leone including ICASL. The challenges were identified by the MMDB as system wide and to include, beyond ICASL:

- Bank of Sierra Leone
- ASSL
- Sierra Leone Insurance Commission (SLIC)
- Office of the Administrator and Registrar General (OARG) and
- ABWA
- AGD

These shortcomings are illustrated in Figure 13 below which consolidates the problems facing ICASL and the wider system of national accountability as at the adoption of the ICASL strategy 2008-2012 on 31 January 2008. The figure incorporates the findings documented in the MMDB ROSC report with those detailed in the strategy document (2008-01-31). In effect, ICASL suffered from serious shortfalls in meeting its responsibilities to provide control and direction on the professional activities of its members in respect of:

- Setting, monitoring and enforcing acceptable standards for the issuance and maintenance of the licence issued to members to conduct audits.
- Setting, monitoring and enforcing acceptable standards for the continuing post qualification professional competence of its members.
- Setting, monitoring and enforcing acceptable, unambiguous and relevant (to the needs of the Sierra Leone economy) standards of accounting for the production of financial statements by its members.

- Setting, monitoring and enforcing acceptable, unambiguous and relevant (to the needs of the Sierra Leone economy) standards of auditing for the provision of assurance to investors by its members.
- Facilitating and sustaining the confidence of external stakeholders in the quality and the integrity of the work done by its members.
- Setting, monitoring and enforcing acceptable standards of ethics and professional behaviour by its members.

The evidence of the interviews conducted with senior members of Council (see Appendix AR 2) is broadly supportive of these findings. One interviewee made a fairly representative statement:

“I am not sure [of the work done by ICASL to meet its mandate to members between its founding in 1988 and 2007 before the adoption of the strategy] even though I was a member. I was not fully aware of ICASL’s activities. To me it wasn’t having any effect...” (INT-T004)

On the same issue, another stated:

“...That’s the big problem of ICASL. We are just contributing yearly subscriptions without getting benefit on what we have subscribed as compared to the ACCA UK...” INT-L001

Yet another concurred, but with interesting additional insights into the causes of failure:

“...Every effort has been made. No doubt there were shortcomings in achieving these. ICASL was not able to secure the commitment of their members to realise the objectives of the Act; because of the quality of the programmes both professional and otherwise that ICASL implements. ICASL should be able to put in place programmes that persuade their members to be more committed eg CPDs, newsletter, articles in the national newspapers on matters of national interest etc. I cannot express an opinion on the work done by ICASL in this period to assure the quality of work done by accountants and auditors because there was nothing like quality review...” INT-I001

A few senior members demonstrated keen awareness of the consequences of the Institute’s shortcomings for the wider economy of Sierra Leone:

“...I believe that ICASL’s mandate [in respect of the Sierra Leonean economy] is to prepare a level playing field to allow efficiency, integrity and hard work to be some of the basic measurements for progress and success. If you get the rules that everybody will look up to, then everybody will be in the same position and the only thing that will let others surpass the other person will be these qualities that I have just mentioned.

I do not think ICASL was successful in doing this. In my opinion, even the existence of ICASL as the main game player is not recognised by the society. ICASL has not been using the Act effectively...” INT-I001

Some senior members interviewed were able to succinctly state the implications of ICASL's responsible development for the development of productive social values, axioms and behaviours thus:

“...If ICASL implements its ethical code conscientiously, it should – to a great extent – enable (first) its members to appreciate the values of the profession and (second) if it develops its students, that should enable them to lay the foundation for the values of the society. Generally, it can institute these codes to enhance the professional behaviours of other professional people by its example....” INT-I003

Unusually, this respondent was confident of the achievements made in this regard:

“...[ICASL's] council has met consistently throughout the years and it has used its governing authority to ensure proper governance of the Institute in strict compliance with its Act. Through its activities, society gave recognition to the importance of the Institute's work. Over the years, other professional bodies used the Institute's ethical code to design theirs as much as it was applicable to them. Examples include the Medical and Dental Association and the Institution of Engineers...” INT-I003

Another flatly disagreed:

“...I doubt whether really there was any move towards that role...” INT-I004

The ROSC report concluded (2007-03-15: 1) that:

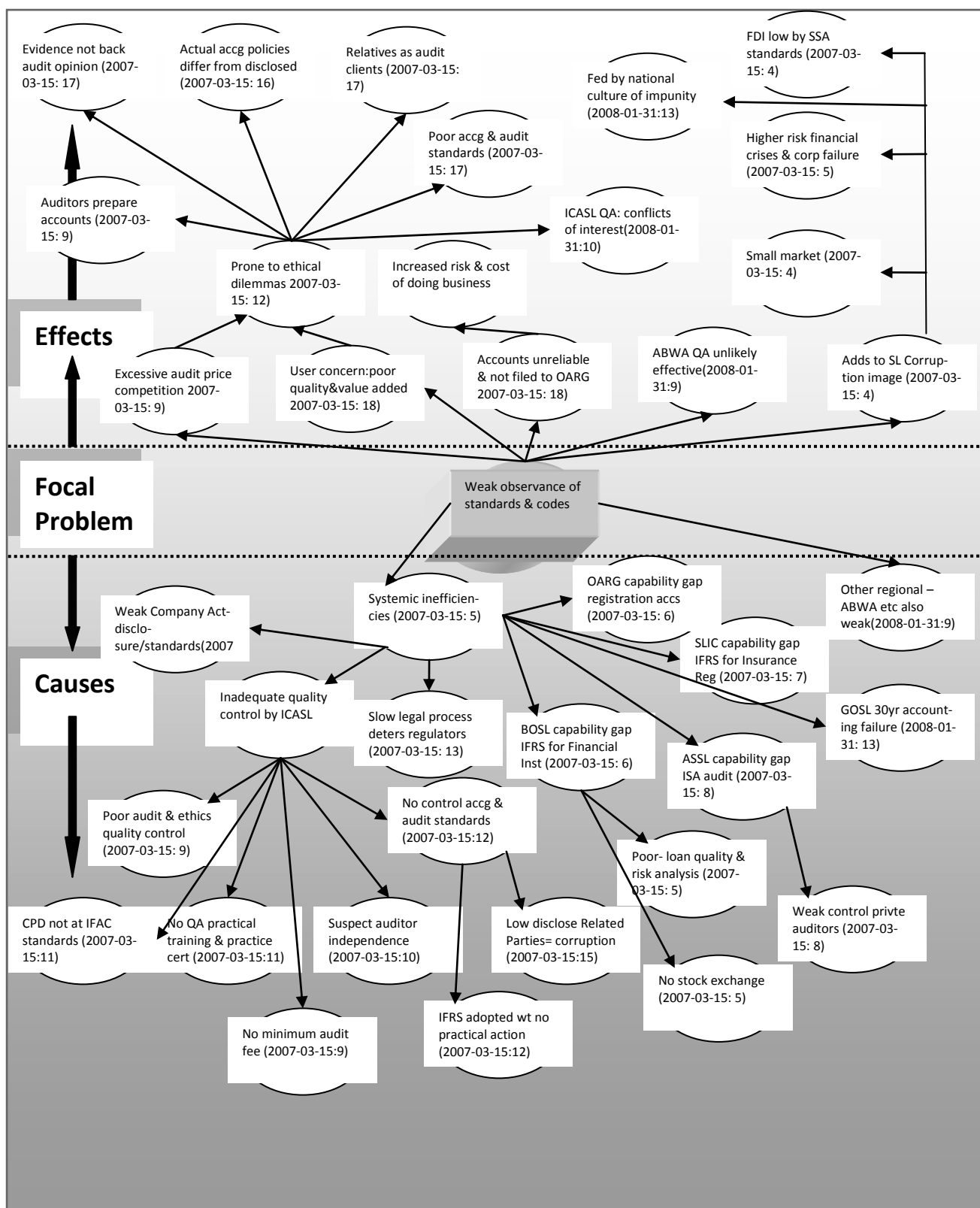
“...There are varying compliance gaps in both accounting and auditing practices. These gaps are likely to stem from lack of clearer understanding of professional accountants, inadequate technical capacities of the regulators, absence of implementation guidance, lack of independent oversight of the auditing profession, and shortcomings in professional education and training... The recommendations include improving the capacity of regulators and professional bodies, upgrading accountancy education and training with focus on practical application of IFRS [International Financial Reporting Standards] and ISA [International Standards of Auditing], issuing and disseminating implementation guidance on applicable standards, instituting a system for independent oversight of auditing profession, developing simplified reporting requirements for small and medium enterprises, upgrading the licensing procedure of professional accountants and auditors, collaborating with regional and international professional bodies, and enhancing the delivery of continuing professional education. These recommendations are expected to pave the way in achieving significant improvements in the country's corporate financial reporting practices. This will also create a more successful working environment for professional accountants and auditors in Sierra Leone...”

In essence, the ROSC report and the ICASL strategy 2008-2012 agreed on the key issues to be addressed; and the reform programme of ICASL sought to deal with all of the issues raised above. In practice, however, the MMDB financed strengthening process apparently undervalued the recommendations of the ROSC for the development of “simplified reporting requirements” and overvalued the investment required to develop capacity on the implementation of the full set of IFRSs and IASs in an impoverished economy with few mul-

tionals and only one company on the newly established stock exchange as at the date of completion of this thesis. ICASL's strategy saw the need for a holistic approach to the management of the reform process across all sectors – private, public and not-for-profit. The ROSC – and initially the MMDB strengthening process – focussed on the private sector only. ICASL's strategy was forthright (2008-01-31: 7):

“...We note that a piecemeal approach would not suffice. The effort must be system-wide if it is to stand any chance of success. This is supported by the saying – “one bad apple spoils the lot”. Consequently, our effort must include accounting and auditing for all economic sectors – private, NGO and public. All must be ratcheted up to the highest international standards – in a manner and structure that can be implemented in our context. This could send a powerful signal of positive change to potential investors – national and international; reduce the costs of economic activity and potential set in motion a virtuous cycle of economic growth and prosperity...”

This holistic approach required a modification of the ICASL strengthening process initially agreed with the MMDB. As documented in Appendix AR 3, the international consultants, at first, resisted the change of direction by ICASL. They saw ICASL as a weak organisation with a poor record of implementation of its existing obligations; that had now grown ambitions beyond its capacity. They warned the Project Steering Committee and the Council that they were alarmed that the proposed new strategy faced a very high risk of failure. In the end, led by the resolve of the Old Director and the technical support of the researcher, the Council unanimously decided to approve the new holistic strategy on 31 January 2008.



**Figure 13: Where were we? Situational Analysis as at the adoption of the ICASL Strategy on 31 January 2008 and before the implementation of the action research objectives**

Source: Author construction from secondary sources (primarily the World Bank Report on Standards and Codes (ROSC) and the ICASL Strategy)

**Key:** FDI- Foreign Direct Investment. SSA - Sub Saharan Africa. SL – Sierra Leone. GOSL-Government of Sierra Leone. QA – Quality Assurance. CPD- Continuing Professional Development. BOSL – Bank of Sierra Leone. IFAC – International Federation of Accountants. Accg- Accounting. IFRS – International Financial Reporting Standards. SLIC – Sierra Leone Insurance Commission. OARG – Office of the Administrator & Registrar General. ASSL – Audit Service of Sierra Leone. Wt- with.

Table 9 below combines a force field analysis with an updated stakeholder analysis and influence mapping to provide an overview of the prospects for change at the point of adoption of the ICASL strategy 2008-2012 on 31 January 2008. The force field analysis is performed with regard to the following change objective of the ICASL strategy:

*Raise observance of standards & codes to a level that inspires global investor trust & confidence*

The driving and restraining forces are based on the baseline stakeholder profile documented in Table 8 in section S 5.4. The forces are scored according to their ‘magnitude’, ranging from one (weak) to five (strong). The scores are totalled at the end to give the approximate balances of forces as at 31 January 2008. A score of zero indicates an entity that either had no role or influence in the period, or which is represented elsewhere in the table by its component sub-entities.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis)
1	MBDP	Development Partner	0	0	
2	MMDB	Development Partner	0	0	
3	MMDB EITI Champion	Development Partner	0	0	
4	MMDB task officer	Development Partner	0	0	
5	MMDB-ROSC manager	Development Partner	0	0	
6	SL-MMDB	Development Partner	0	0	
1	SLANGO	Not For Profit Sector	0	0	
2	Subsidiary of Major Global Charity	Not For Profit Sector	0	0	
3	Tertiary Sector Representative	Not For Profit Sector	5		No additional comment to that in the baseline profile.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis)
1	ABWA	Professional sector	0	0	
2	AGD	Professional sector	5		The then Accountant General, who was also Vice President of ICASL, attended the Council Meeting and voted for the strategy.
3	ASSL	Professional sector	5		The ASSL was not represented on Council. However, the senior management of ASSL – as a long term stakeholder in the processes that led to the change goal at ICASL was kept fully informed by the researcher of the complementary developments at ICASL. They were fully supportive.
4	Big 4 Firm	Professional sector	5		The big 4 partner who was subsequently to prove a major challenge to the change process, according to ICASL records (2008-02-25b), attended the meeting and did not oppose the resolution to adopt the strategy.
5	Big 4 International Office	Professional sector	0	0	
6	Council	Professional sector	0	0	Key members of Council are scored separately.
7	CSAAG	Professional sector	0	0	CSAAG was then a concept.
8	Ethics and Discipline Committee	Professional sector	0	0	No relevant issues.
9	External consultants	Professional sector		5	No points to add to the baseline.
10	Forum of Firms	Professional sector	0	0	Not then in existence
11	Group A Firm	Professional sector	5		The Group A senior partner who was subsequently to be chairman of the Forum of Firms in January 2009 attended the Council meeting and voted for the strategy (2008-02-25b). Indeed, the Council at that meeting expanded the Project Steering Committee that was to implement the strategy and appointed the Group A senior partner as chairman. He was to prove, at this stage, an important support to the implementation of the strategy. He was to subsequently volunteer the services of his firm to process memorandum and articles of association and the incorporation and registration of SLAF Limited. His firm was also a part of the paid implementation team that developed the composite accounting standards. He participated in the high profile public launch of



#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis)
					the accounting standards in July and August 2008.
12	IASB	Professional sector	0	0	No contact at this time.
13	ICASL	Professional sector	0	0	Individual stakeholders are scored elsewhere.
14	IFRS Foundation	Professional sector	0	0	No contact at this time.
15	IPSASB	Professional sector	0	0	No contact at this time.
16	Local Consultant	Professional sector	0	0	There was no effective influence from the local consultant.
17	Madam P	Professional sector	5		The ICASL records (2008-02-25b: 1) show that the President was not present at the meeting as she was out of the country, leaving the Vice President to chair the meeting. She was, however, strongly supportive of the strategy.
18	New Mr Director	Professional sector	0	0	Not yet appointed.
19	NSS	Professional sector	0	0	No contact at this time.
20	Old Mr Director	Professional sector	5		A key and envisioned driver of change.
21	Project Steering Committee	Professional sector	0		Key members are scored elsewhere
22	Researcher	Professional sector	5		
23	SLAF	Professional sector	0	0	Not yet in existence
24	UK ASB	Professional sector	0	0	No contact at this time.
1	Chamber	Profit Seeking Sector	0	0	No contact at this time.
2	Chamber Representative	Profit Seeking Sector	5		Quietly but firmly supportive
3	Subsidiary of Major Global	Profit Seeking Sector	0	0	No contact at this time.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis)
	Manufacturer				
1	EITI GOSL Champion	Public Sector	0	0	No contact at this time.
2	MTI	Public Sector	0	0	No contact at this time.
		<b>TOTAS</b>	<b>45</b>	<b>5</b>	

**Table 9: Combined Force Field Analysis and Stakeholder Influence Mapping as at 31 January 2008**

Source: Author construction

It is apparent from the analysis that these were times of uniform optimism. The reasoned warnings of the external consultants were set aside in the confidence that ICASL could make things happen. The external consultants bowed to the inevitable thus:

“The consultants have suggested a strategic plan which we consider thorough, realistic and achievable, based on IFAC’s Statements of Members Obligations (SMO). [ICASL] is of course free to pursue whatever plans it chooses. Apart from awaiting the firms’ responses to the AQR questionnaire the consultants are content to leave the choice of strategy to ICASL” (2007-12-21b: 2).

The last sentence was to prove a source of significant challenge to ICASL in the periods ahead.

### ***5.5.2 Critical Event Period 2: Details of Events leading to the closure in February 2009 of the development bank funded project to strengthen ICASL’s capacity to implement its regulatory responsibilities - Insights from Practitioner Analytical Tools & Ethnographic Description***

Appendices AR 2 & 4 contain the detailed interviews of some key stakeholders and the detailed analysis of important documents, respectively, that support the review in this section. The Tertiary Sector representative captured the “*esprit de corps*” as the Project Steering Committee learnt of the adoption, on 31 January 2008, of the strategy 2008-2012 by the governing Council of ICASL:

“I am happy that we have at last a well thought-out series of relevant questions on which the organisation will need to ruminate. I agree with the broad thrust of the strategy but I cannot avoid the question of whether ICASL has the capacity to deliver this strategy. The strategy will require an awful amount of work and will also demand more forward-looking organizational structure. Is ICASL ready for this? Ambitious strategies demand ambitious thinking and innovation. Does ICASL have the financial resources to deliver the strategy? There is no point in having an excellent strategy but which cannot be delivered. One way of delivering a strategy without all the financial burden is to form partnerships with key entities which can advance the work of ICASL. For example, ICASL and the Institution of Engineers could jointly develop reporting standards for particular sectors. Also, there needs to be a timeline for all of this. For what it is worth I am supportive of this more vigorous approach” (2008-02-15: 1).

However, the direction of change was generating concern in important circles; although they went largely unnoticed at the time by the protagonists, including the researcher, who were generally pleased at the prospect of paradigm-shifting change.

At this time, immediately after the Council meeting that adopted the strategy, emails (2008-02-21/22) were received from the senior partner of an audit firm who was a member of Council (but who was absent at the meeting of 31 January 2008 at which the strategy was adopted). This was his first participation in Council deliberations after an extended period of silence. He expressed concern at the implications for practising firms of a proposed charge on audit clients to fund the implementation of the strategic plan. The senior partner was given assurances by the researcher that his concerns would be taken into account. The researcher did not, at the time, read much into the query – as the charge was not intended to be a levy on firms, but was to be administered on their clients in a manner designed to avoid the distortion of market forces.

Meanwhile, the Old Director communicated, to the external consultants, the Institute's actions and a plan for the implementation of the strategy with redefined tasks for the consultant within the interpretation of the scope of their contract by the steering committee (2008-03-06/ 2008-03-10a-g). Further, steps were taken to create the institutional structures envisaged by the strategy – in particular the incorporation of the Sierra Leone Accountability Foundation Limited as a multi-stakeholder managed entity (operating at arm's length from ICASL) responsible for setting and monitoring compliance with accounting and auditing standards plus a provision for the issuance of guidelines for corporate and institutional governance.

Contact was made with the newly appointed MMDB task officer for ICASL; and positive responses were received. A draft five year budget for the implementation of the strategy beyond the confines of the existing MMDB project was prepared by the researcher and submitted to the Steering Committee and Council for consideration and eventual approval. Efforts were made to contact potential funders beyond the MMDB who may be prepared to bring support in the medium term whilst actions were taken to secure long term sustainability from in-country sources. This latter goal would require suitable changes to the statute that established ICASL. The external consultant was, over a period, to be guided in the preparation of a draft Act that would provide for the realisation of the objectives of the

strategy whilst retaining the flexibility that would be needed over the twenty years before a third<sup>112</sup> Act could reasonably be expected to be brought forward to Parliament.

After being presented with the new strategy and the related action plan, the external consultants presented a candid assessment (2008-03-28b) of ICASL's historical and serious shortcomings in meeting its existing statutory obligations. This, they reasoned, made it imperative for the Institute to secure a period of calm within which it would strengthen its capacity to effectively manage those existing obligations:

“We have to bear in mind that ICASL has actually had statutory responsibilities since its formation but, as yet, has not built a strong reputation for delivering upon them. Without this reputation being built, it is difficult to see how ICASL can successfully move into other fields of activity” (2008-03-28b: 2).

The consultant called for a meeting in Freetown (the head would travel from his base in the United Kingdom) to discuss the way forward (2008-03-28d: 2-3).

One member called for a joint meeting of Council and the Steering Committee to consider the consultants' response (2008-03-28a). The representative of the Tertiary Education Sector on the steering committee noted the reasoned arguments of the consultants and again warned that successful implementation would indeed require a significant change to ICASL's commitment and level of effort (2008-03-28d: 1):

“Dear All: My reaction is this: Whilst I am supporter of the new strategy adopted by ICASL, there are implications for the way ICASL is run and managed, its systems and structures etc which the [external consultant] has correctly identified in part. The question of resources and capacity is a fair question and it is now up to the [external consultant] to answer this or consider ways in which it can make available these resources to itself. This is my view requires a pretty aggressive ICASL with serious revenue enhancement strategies etc and one which provides service which its members must pay for. There is no option of not requiring people to pay for the service and this include members firms and individual members. This is the price of the new strategy. You might even wish to charge institutions like [my institution] who might choose to run the new programme and who you might wish to affiliate to ICASL (just a thought). It is also worth considering that the conceptualization of the [external consultant] relationship did not take account of the direction we are now set and which were never part of the [external consultant] 'plan' in the first place. This means that it is possibly unfair to burden the [external consultant] with this at this time but that ICASL must now take ownership of its own strategy and drive it forward. I still do not see much in the [external consultant's] strategy to commend but that which I support must be paid for by the members of ICASL in the first instance before income begins to accrue to the ICASL and which can then be used to fund its activities in the medium term. Obviously, the relationship with [the external consultant] needs to skillfully handled but I can assure you at this point that there is not a meeting of minds on this and the time to choose is fast approaching”.

The Director of the Secretariat subsequently issued a notice of an emergency joint meeting of the Council and the Project Steering Committee (2008-03-31) to consider the Institute's

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<sup>112</sup> ICASL was operating under an Act of Parliament of 1988. The proposed new Act would be the second Act and would repeal the 1988 Act.

response to the position of the external consultants. After much ado, and with the active and intense support of the MMDB task officer and the SL-MMDB, negotiations were held in Freetown with the head of the external consultants and an agreeable compromise was reached (2008-05-23a-b).

The external consultants continued to express growing concern at the inability of ICASL to secure a response from its regulated audit firms to the questionnaire circulated by the consultants in late 2007. This culminated, in August 2008, in the expression of serious alarm (2008-08-21b: 2-3). The head of the external consultants referred to an email between his Audit Quality Review (AQR) specialist and the local consultant (who was also a Big 4 partner) which is shown below:

“[Local consultant/big 4 partner], I am surprised and confused by your message and would appreciate some clarification please. The questionnaire is not only a self-assessment but is intended to inform as to current practices and shortcomings. Are you suggesting that we just omit this first step of AQR because the firms believe it is "very demanding"? How else would you suggest we obtain the information that we need? Or do you believe an efficient AQR system can be designed without any input from practitioners? Did the firms indicate which parts of the questionnaire they found "demanding"? For example, I would assume they didn't have too much difficulty in filling in the firm's name, etc? The firms have been in possession of this questionnaire for several months but to my knowledge none of the firms, the Institute, or its local consultants ever approached ourselves to assist or clarify the aspects of the questionnaire that were "very demanding". Why was this situation allowed to continue for so long? Did it take the firms ten months to realise that the questionnaire was "very demanding"? What assistance did the Institute and local consultants provide to firms to complete such a "demanding" questionnaire? AQR relies on evidence, often in the form of documentation to be produced. This comment has led me to question how the firms will be able to comply with the more onerous demands of an AQR if they are not even able to complete a simple questionnaire. What do you think is the probability of firms cooperating with the rest of the program? I am surprised that the Institute accepts this attitude from its membership. Strong leadership is necessary and if the Institute is not even able to motivate its members to comply with this simple request the remainder of this project is also doomed to failure. Is the Institute leadership able and committed to drive this project? Once I have received your clarification I will discuss your request with the project leaders in London. Regards,[AQR specialist]” (2008-08-21b)

This was in response to an email from the local consultant who was following up on his undertaking given in 2008-07-30b:

“..Subject: RE: Introduction ICASL AQR  
[External AQR Consultant], The firms are complaining that the questionnaire is very demanding in terms of the information required and have not been too receptive to it. Please carry on with your work”.

After being prevailed upon by the researcher and the President of ICASL to adapt to these unusual circumstances, the external consultants agreed to develop a “generic” framework in the absence of any response to their assessment questionnaire from the audit firms. However they issued a prescient warning:

“...We would ask that you bear in mind our concerns about the timings of your proposed introduction of AQR. In a 'unified newspaper ad' which [the researcher] sent us, there is a comment that AQR will be mandatory for all audits commencing from 1 January 2009. Given the lack of response from any ICASL audit firms to our (simplified) questionnaire, application of AQR so soon is certain to lead to failure. It would be better to give the firms education in ISA & ISQC1; allow them a period in which they can implement control mechanisms and, only then, implement some non-punitive AQR monitoring as an exercise to give them action plans for improvement...” (2008-09-09)

ICASL, under the technical guidance of the researcher and the moral leadership of the Old Director - and after a period of intense collective effort between the secretariat and the proponents of change - went on to record high profile successes. These included the adaptation and issue of exposure drafts of accounting standards targeted at the Not For Profit Sector (CS1) and the small and medium sized Profit Seeking Sector (CS2). Training was provided to dozens of accountants and auditors who attended two 3-day training events in July and August 2008 that were, in large part, subsidised by funds from the MMDB project. The exposure drafts were launched by important public and professional personalities, including the country manager of the MMDB Sierra Leone office, the EITI GOSL champion, the former member of Council who had been appointed a government minister, the managing partner of the Big 4 firm and the senior partner of the Group A firm. There was extensive media coverage of the events on radio, television and the print media. The researcher was invited by the British Council to deliver a public lecture on “The role of financial reporting standards in promoting economic development in Sierra Leone” (2008-09-17b).

Correspondence between the researcher and the MMDB task officer communicated the prevailing sense of optimism. In response to an earlier email, the researcher wrote to the MMDB task officer thus:

Dear [MMDB task officer], Kindly acknowledge receipt and that all is now in order. The launch of the PBE standard went well on Monday. We have 65 participants. We start day 3 of the training tomorrow. So far so good. However, we are experiencing serious problems in getting the AQR under way from [the external consultants]. Regards, [researcher] (2008-08-27b)

The following supportive response was received:

“...Hello [researcher], Yes I heard about the seminar you organised and it was impressive, Thumbs Up to ICASL...” (2008-08-27b)

Simultaneously, there was increasing evidence of the emergence of an unanticipated new alliance of interests within ICASL- led by junior partners of the Big 4 and the Group A firms that were not in favour of the reform process. These stresses came to a head in September 2008, as ICASL raced to complete the benchmarks agreed with the MMDB task officer for the successful implementation of the strengthening project. The final date for project activities was in early October 2008. To be compliant with all benchmarks, it was important that an activity be recorded that shows progress on developing the framework for audit quality review.

On 20 September 2008, with days to go to the MMDB deadline, the researcher released to all members of ICASL, a draft composite standard for auditing based on the recently issued guideline of the Small and Medium Sized Practices (SMP) Committee of the International Federation of Accountants (IFAC). The SMP committee had issued a guideline for the application of International Standards of Auditing (ISAs) in the context of small and medium sized audit practices within which category fell all of Sierra Leone's audit firms. It was effectively a composite standard performing the same objective as envisaged in the ICASL strategy 2008-2012. Consequently, the researcher recommended its adoption in Sierra Leone and issued a draft exposure standard that would be the basis of the audit quality training. This would replace the AQR framework that was late in delivery from the external consultants as a deliverable for the MMBD benchmark. The AQR framework would be scheduled for training within the processes subsequent to the current strengthening project. The email included the following assertion from the researcher:

“...The foundation of audit quality is the mastery of audit standards by all staff. Consequently, CSAAG will be issuing the Exposure Draft of CS3 - The Composite Auditing & Assurance Standard on Monday 29 September. A working draft of CS3 is attached to this email to allow for your preview and comment prior to your attendance at the training event. CS3 will form an important part of the training to be delivered. Its application with effect from audits to be performed next year will be monitored by the new Audit Quality Review Scheme. Transitional provisions - allowing you to get ready for AQRS will be agreed during the training event and will be built into the AQRS Exposure Draft...” (2008-09-20)

It was planned that the managing partner of the Big 4 firm would participate in the training event. However, after the release of the standard, it was informally learnt that the big 4 firm, the Group A firm and at least one other significant practice would be boycotting the training event. In the end, smaller practices were well represented as were auditors from the public sector and a number of internal auditors from companies. The opposition of the larger audit firms to a standard that summarised ISAs that they were presumably already im-

plementing was a surprise to the proponents of the action research objectives. On reflection, however, the reaction was consistent with the non- response to the audit quality assessment attempted by the external consultants over the previous year. The repeated warnings of the external consultants with regard to ICASL's effective lack of influence over the audit firms to whom it issued a licence to operate had been reinforced.

Subsequently, as the opposition – led by the Big 4 Firm and the Group A firm - rapidly coalesced into an effective alliance, all progress ground to a halt. The benchmarks for the MMDB project were successfully met and the final accounting completed in February 2009 (2009-02-25). However, the Council of the Institute, now with high profile opposition from the two leading firms, was unable to take important decisions needed to implement the standards already issued as exposure drafts. In parallel, the opportunities for managing the EITI process faded away; as did the initial hopes of diversifying funding for a follow up project from the MBDP and the Ministry of Trade and Industry (MTI). It is noteworthy that, by that time, the erstwhile senior partner of the Big 4 firm had been transferred to the MTI; although there was no evidence that this impacted on the disappointing response from the MTI.

The two junior partners of the Big 4 and Group A firms advocated in Council for various changes to be made to the draft ICASL Act and to the structure of SLAF. They, in December 2008, won a concession from the Council for the Board of SLAF/CSAAG to be expanded to include a guaranteed placement for a representative from an audit firm. The Old Director, acting under the instructions of Council, wrote to all audit firms to ask them to discuss and nominate one of their number, by 30 December 2008, to be their representative on SLAF/CSAAG.

This deadline was not met. Unexpectedly, the Old Director subsequently notified all members of Council that he had received:

“...an undated letter...” on 28 January 2009 “...from a newly formed body styled as the Forum of Practising Firms in Sierra Leone. The letter...seeks to notify ICASL of the formation of the body, its objectives and the election of its Officials i.e. Chairman, Secretary and representative at SLAF...” (2009-01-28a-c)



The letter (2009-01-28c) announced the Chairman as the senior partner of the Group A firm, the secretary as the partner of the Big 4 firm who had been local consultant; and the representative at SLAF to be the junior Group A partner mentioned in 2008-07-28c.

In his reply to Council and the Old Director, the researcher stated his reasons why, in his opinion, the Council should not accept the letter as it was presented:

“...As you have noted, it is undated. Further, it refers to a meeting of members without stating its membership. It does not forward a copy of its constitution or the minutes of its meeting to enable ICASL to assess whether its election of officers followed due process. Finally, it is copied to a number of practising firms without stating whether they are members of the Forum. As it stands, it is a poor document that should be subjected to further enquiry from the Institute. Of course, it will need to be deliberated by Council. However, I would suggest that the secretariat also be proactive by writing to enquire of its practising firms and individual members with practising certificates if they are members of the said forum, given the poor state of its communication. We would also need confirmation that they assent to the nomination of a member of SLAF. In my opinion, I do not believe that it would be proper for Council to accept such a poorly constituted communication without further enquiry and due process...”

The Council accepted the nomination of the Forum at a subsequent meeting. The researcher was not present as he was out of the country in his Gambia residence. A member who was present described the meeting as passionate and informally stated, to the researcher, that s/he would not attend another meeting of Council after the acceptance of the Forum’s letter. That member had not, to the according to the records of the Institute, attended a meeting of Council since that date to the end of the monitored action research in August 2010.

Simultaneously, other challenges were emerging. The Institute had expected the rapid financing of a follow up project based on the 5 year budget that had been approved by Council. The MMDB task officer and the SL MMDB had both given indications that a potential line of funding was available under the implementation of the ROSC (2007-03-15). Confident that the ICASL strategy was entirely consistent with the goals of the ROSC report and, in some ways, exceeded those goals, the Institute turned to the MMDB ROSC manager for confirmation of support.

After a series of correspondences in which the researcher had reiterated the request for follow on funding from the successful activities of the first strengthening project, the MMDB/ROSC staffer appeared to discount ICASL’s accomplishments of the previous year –which had been enthusiastically supported by his MMDB colleagues including the MMDB Country Manager - with the following statement:

“...Thanks for your mail. I can see that you are doing a lot of activities regarding accounting standard setting. In this regard, please take a look at the ROSC A&A policy recommendations and Country Action Plan. We would be interested to support institutional capacity strengthening for improved accounting and auditing practices, including operationalization of an independent audit quality review arrangement. Accounting and auditing standards are set by IASB and IAASB respectively. There is no need to reinvent the wheel. There is a need to develop country capacity for implementation of IFRS and ISA. Also, education and training arrangements need to be strengthened. Moreover, ICASL needs to acquire capabilities for complying with IFAC's seven SMOs. A twinning arrangement of ICASL with a strong professional accountancy body would be helpful in this regard...” (2008-12-05)

As at the end of the monitored period of the action research, the MMDB was still refusing to fund the follow up project, although this did not halt the activities of SLAF/CSAAG.

An updated force field/stakeholder analysis is shown below as at the successful end of the accounting for MMDB project in February 2009. The actual completion of activities under the project had been successfully concluded earlier in October 2008, with all goals under the new ICASL strategy – as agreed with the MMDB task officer – met.

The driving and restraining forces are based on the baseline stakeholder profile documented in Table 8 in section S 5.4. An interim change assessment was done in Table 9 upon the adoption of ICASL strategy 2008-2012. This is updated below in to reflect the balance of forces<sup>113</sup> as at the end of the MMDB project in February 2009.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis and Table 9 for an analysis after Event Period 1)
1	MBDP	Development Partner	0	0	
2	MMDB	Development Partner	0	0	
3	MMDB EITI Champion	Development Partner	3	0	Actively sought to facilitate contact with key local and MMDB stakeholders in order to realise ICASL's ambition.
4	MMDB task officer	Development Partner	5	0	Highly visible support. A key partner without whom the negotiations with the external consultants may have failed.

<sup>113</sup> The forces are scored according to their ‘magnitude’, ranging from one (weak) to five (strong). The scores are totalled at the end to give the approximate balances of forces as at 28 February 2009. A score of zero indicates an entity that either had no role or influence in the period, or which is represented elsewhere in the table by its component sub-entities.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis and Table 9 for an analysis after Event Period 1)
5	MMDB-ROSC manager	Development Partner	0	3	Emergent signs of opposition towards the end of the first project. But at that stage, ICASL still believed that the strong success of the first project would convince the ROSC manager of the merits of the Institute's strategy.
6	SL-MMDB	Development Partner	4	0	Enthusiastic supporter of ICASL's strategy 2008-2012. Even wrote to the researcher to explore the possibility of him providing advisory support to the ABWA project funded by the MMDB.
1	SLANGO	Not For Profit Sector	0	0	No serious contact in this period.
2	Subsidiary of Major Global Charity	Not For Profit Sector	5	0	Emerged as a keen supporter and nominated its finance manager to be a member of the standards development team and a prospective member of the Board of SLAF/CSAAG.
3	Tertiary Sector Representative	Not For Profit Sector	0		Influence waned as the MMDB project reached its end and the steering committee was dissolved.
1	ABWA	Professional sector	0	0	
2	AGD	Professional sector	5		Continued support.
3	ASSL	Professional sector	5		ASSL nominated one of its senior management to be a trainer in the CS3 audit training given in September 2008. It also nominated one of its senior staff to be a prospective member of the Board of SLAF/CSAAG.
4	Big 4 Firm	Professional sector		5	Emerged as a leading force in the Forum of Firms
5	Big 4 International Office	Professional sector	0	0	No contact in period
6	Council	Professional sector	0	0	Key members of Council are scored separately.
7	CSAAG	Professional sector	0	0	CSAAG Board was not yet formally appointed due to the delays enforced by the increasingly firm opposition.
8	Ethics and Discipline Committee	Professional sector	0	0	No relevant issues.
9	External consultants	Professional sector	2		The relationship with the researcher had transformed into one of mutual respect engendered by the demonstration of competence in the implementation of key elements of strategy 2008-

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis and Table 9 for an analysis after Event Period 1)
					2012; and by the evidence of the consultant's accurate prediction of ICASL's challenges with the regulation of the audit firms.
10	Forum of Firms	Professional sector	0	5	Now a major force for reversion to the status quo ex ante. So important, that it deserves a score on its own in addition to that given to its component firms.
11	Group A Firm	Professional sector		5	Now in outright opposition.
12	IASB	Professional sector	0	0	No contact at this time.
13	ICASL	Professional sector	0	0	Individual stakeholders are scored elsewhere.
14	IFRS Foundation	Professional sector	0	0	No contact at this time.
15	IPSASB	Professional sector	0	0	No contact at this time.
16	Local Consultant	Professional sector	0	0	There was no effective influence from the local consultant in that role.
17	Madam P	Professional sector	5		Still supportive.
18	New Mr Director	Professional sector	0	0	Not yet appointed.
19	NSS	Professional sector	0	0	No contact at this time.
20	Old Mr Director	Professional sector	5		Still a prominent driver of supportive change.
21	Project Steering Committee	Professional sector	0		Key members are scored elsewhere
22	Re-searcher	Professional sector	5		
23	SLAF	Professional sector	0	0	Not yet in existence
24	UK ASB	Professional sector	0	0	No contact at this time.
1	Chamber	Profit Seeking Sector	0	0	No serious contact at this time.
2	Chamber	Profit	0		The external representative's influence waned as

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis and Table 9 for an analysis after Event Period 1)
	Representative	Seeking Sector			the project came to an end; and the Steering Committee's role was fulfilled.
3	Subsidiary of Major Global Manufacturer	Profit Seeking Sector	5	0	Emerges as a keen supporter and nominated its finance manager to be a member of the standards development team and a prospective member of the Board of SLAF/CSAAG.
1	EITI GOSL Champion	Public Sector	3	0	The Minister responsible had issued a public announcement – on giving a key note speech (2009-09-14) at the launch of one of the composite standards – that he would support the management of EITI within ICASL's emerging framework of national standards – although there was no evidence as yet of delivery on the promise.
2	MTI	Public Sector	0	0	No development from contact for funding.
		<b>TOTAS</b>	<b>52</b>	<b>18</b>	

**Table 10: Combined Force Field Analysis and Stakeholder Influence Mapping as at 28 February 2009**

Source: Author construction

It can be seen that the resistance forces, negligible as at 31 January 2008, had now presented a credible threat to the action research objective.

### ***5.5.3 Post-Script: Critical Events after the completion of the MMDB project to the completion of this thesis in August 2010 - Insights from Practitioner Analytical Tools***

The important subsequent events that will be briefly reviewed for their implications for the research objective are:

Subsequent Event
1. The voluntary retirement in the first quarter of 2009, for health reasons, of the veteran Director (Administrator) of the ICASL secretariat who had been in post for a decade.
2. The delay in the appointment of the Board of CSAAG <sup>114</sup> in 2008 and its eventual appointment in July 2009 after the researcher's submission of an offer of resignation from the Institute.
3. The establishment by CSAAG of credible professional contacts (and a reputation for the quality of its technical contributions to the global standard setting community) with the

<sup>114</sup> CSAAG: the Council for Standards of Accounting, Auditing, Corporate & Institutional Governance. CSAAG is an operating unit of the Sierra Leone Accountability Foundation Limited (SLAF). SLAF is a not for profit company limited by guarantee that was established by ICASL as part of the implementation of its strategy 2008-2012.

Subsequent Event
International Public Sector Accounting Standards Board (IPSASB); the Conference of National (accounting) Standard Setters (NSS) managed by the United Kingdom Accounting Standards Board; and the International Accounting Standards Board (IASB).
4. The issue of the first two final accounting standards in December 2009.
5. The unexpected receipt of an email from the development bank that sponsored the strengthening project. The email included a statement that the core of the ICASL strategy that they had financed was in conflict with the convergence principles of the IASB. Consequently, they felt unable to finance a follow up project based on the ICASL strategy.
6. The receipt of email confirmation from the IASB confirming that the ICASL strategy was not in conflict with their principles of convergence.
7. The apparent failure of the confirmation from the IASB to influence the unexpected decision of the development bank.
8. The complaint by the Researcher to the Rules & Ethics Committee of ICASL in March 2010 with regard to the allegedly unethical behaviour of the two key leaders of the Forum of Practising Firms in Sierra Leone who incidentally represent the two firms in the country with a major international presence. Also, the simultaneous copying of that complaint to the international head office of the Big 4 audit firm that is represented by one of the leaders of the Forum of Practising Firms.
9. The swift response of the international head office of the Big 4 firm in demanding an unreserved apology to the researcher.
10. The removal of the Researcher from an invitation list of an international conference on standards and codes in May 2010; sponsored by the development Bank that invested in the successful strengthening project for ICASL.
11. The continuing delay by ICASL in bringing a ruling on the complaint by the researcher.
12. The continuing and unexpected delay in the financing of the follow up project for ICASL by the development Bank despite the evidence of their support for the activities of the first strengthening project. The evidence of the emergence of a powerful agent of resistance from outside the development bank team that managed the first project.
13. The appointment of the researcher, in August 2010, by the IFRS Foundation (the oversight body for the International Accounting Standards Board) to a committee of the Foundation that is charged with providing global guidance to the implementation of the

<b>Subsequent Event</b>
IASB's new accounting standard for Small and Medium Sized Entities – the “IFRS for SMEs”.

This brief “subsequent events” analysis of the action research for the purposes of this thesis is concluded as at 30 August 2010<sup>115</sup>. An updated force field /stakeholder influence analysis is presented below. This serves the purpose of illustrating the important shifts of influence over the period to 30 August 2010.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis, Table 9 for an analysis after Event Period 1 and Table 10 for an analysis after Event Period 2)
1	MBDP	Development Partner	0	0	Hopes of support evaporated.
2	MMDB	Development Partner	0	5	Although the individual staffs are separately scored below, the new opposition from such an influential source deserves an additional score for the entity.
3	MMDB EITI Champion	Development Partner	0	0	Hopes of support evaporated.
4	MMDB task officer	Development Partner	0	0	Became unusually silent in the face of determined opposition from the MMDB ROSC manager.
5	MMDB-ROSC manager	Development Partner	0	5	Fully fledged and serious evidence of opposition to ICASL's strategy.
6	SL-MMDB	Development Partner	0	5	Enthusiastic supporter turned unexpected opposer. He wrote an email in December 2009 in which he asserted that the ICASL strategy, which he had earlier supported, was in conflict with the IASB's principles of global convergence. This assertion was conclusively refuted by an email from the IASB to the researcher. This did not appear to influence the opposition.

<sup>115</sup> By a letter of 10 February 2011, the International Federation of Accountants (IFAC) issued a warning of a potential suspension of the membership of ICASL for failure to submit an action plan for meeting its membership obligations. Those professional development obligations were, in a number of aspects, more demanding than the objectives of the action research that had met with severe resistance within ICASL. Combined with other events that occurred after the end of the reported research in August 2010; the IFAC warning appears, at the time of finalisation of this thesis, to have provided a decisive shift within ICASL in favour of the objectives of the action research. The researcher supported ICASL in securing IFAC approval of a robust two year action plan (published at <http://www.ifac.org/ComplianceAssessment/published.php>) in June 2011. A new official of the MMDB was persuaded to support the application for US\$500k funding of the action plan. The Ministry of Finance & Economic Development supported the application and signed an agreement with SLAF to support the enforcement of its standards. The Bank of Sierra Leone and the Anti-Corruption Commission, in June 2011, both expressed interest in providing funding for SLAF from expected development funding. These events have not been reflected in the analysis of this chapter, which is based on events at 30 August 2010.

#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis, Table 9 for an analysis after Event Period 1 and Table 10 for an analysis after Event Period 2)
1	SLANGO	Not For Profit Sector	2	0	Took serious steps to facilitate the organisation of training for its members in CS1, but came under resistance from its members who prefer the maintenance of the current regime (hence the low score).
2	Subsidiary of Major Global Charity	Not For Profit Sector	3	0	Continued as a keen supporter of the process, but proved unable to bring its influence to bear on the opposing members of SLANGO.
3	Tertiary Sector Representative	Not For Profit Sector	0		No change
1	ABWA	Professional sector	0	0	Continued an intriguing silence despite being copied on the many activities of CSAAG after its Board was formally appointed in July 2009.
2	AGD	Professional sector	3		Continued support from the new Accountant General after the departure of his predecessor. However, this support had yet to produce the operating agreement needed by CSAAG with his supervisory ministry, to enable the effective regulation of Not For Profits using S 1. Hence the lower rating. The agreement is required to enable the effective observance of S 1 with effect from 1 January 2011.
3	ASSL	Professional sector	2		The ASSL representative on CSAAG appeared to be sympathetic to the concerns of the Forum of Firms. This weakened CSAAG's effectiveness and authority as he was voted as Vice Chairman by the CSAAG Board. The Auditor General continued strong support, but this proved to be insufficient –as at the end of the monitored research in Aug 2010 - to secure the operating agreement needed to ensure that relevant public sector entities comply with the requirements of CS1 with effect from 1 January 2011.
4	Big 4 Firm	Professional sector		5	Continued as a leading force in the Forum of Firms. The period saw a defamatory attack on the researcher in March 2010 which was only addressed with an apology after the researcher lodged a complaint with the international office of the Big 4 firm.
5	Big 4 International Office	Professional sector	5	0	It was instrumental in securing the unreserved apology from a Big 4 partner after a defamatory attack on the researcher in March 2010. This was important in demonstrating that there was a cost associated with unethical and unprofessional behaviour.
6	Council	Professional sector	0	4	The non-response of the Council to the complaint regarding the ethical behaviour by a Big 4 partner and a Group A partner in March 2010 was consistent with the earlier assertion of the external



#	Reference	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis, Table 9 for an analysis after Event Period 1 and Table 10 for an analysis after Event Period 2)
					consultants regarding the authority of the Institute after its failure to secure cooperation to their work on the Audit Quality Framework during the MMDB project. It reconfirmed their warning that this was a serious challenge to the credibility of the Institute. Despite the swift action of the International office of the Big 4 firm, the Institute had yet to rule on the complaint submitted to it by the researcher in March 2010.
7	CSAAG	Professional sector	5	0	The CSAAG Board held regular meetings after its appointment in July 2009 and rapidly acquired a local and international reputation for its discipline, transparency and competence under the chairmanship of the researcher.
8	Ethics and Discipline Committee	Professional sector	0	5	Failed to conclude on the complaint submitted by the researcher about the defamatory statements of the Treasurer (Big 4 partner) and Vice President (Group A junior partner and effectively President Elect).
9	External consultants	Professional sector	0		Influence waned with the completion of the MMDB project.
10	Forum of Firms	Professional sector	0	5	Now a major force for reversion to the status quo ex ante. So important, that it deserves a score on its own in addition to that given to its component firms.
11	Group A Firm	Professional sector		5	Now in outright opposition.
12	IASB	Professional sector	5	0	A major source of support in the period culminating in its appointment, in August 2010, of the researcher to membership of a prestigious global committee to guide the implementation of its new accounting standard for Small and Medium Sized Entities (SMEs).
13	ICASL	Professional sector	0	0	Individual stakeholders are scored elsewhere.
14	IFRS Foundation	Professional sector	0	0	Considered under IASB
15	IPSASB	Professional sector	2	0	No continuing contact. However, CSAAG earned prestige for the highly acclaimed submission, in May 2009, of a set of comments on its conceptual framework for general purpose financial reporting by public sector entities – the only sub-saharan country outside of South Africa to so do. The UK based external consultants confirmed in an email that the submission was at least of the standard of the submission made by his home professional body.
16	Local Consult-	Professional	0	0	There was no effective influence from the local consultant in that role.

#	Refer- ence	Category	Forces for Change	Forces against Change	Updated stakeholder analysis (see Table 8 for baseline analysis, Table 9 for an analysis after Event Period 1 and Table 10 for an analysis after Event Period 2)
	ant	sector			
17	Madam P	Profes- sional sector		1	The support latterly appeared to be have waned under the relentless pressure of the MMDB ROSC manager and the Forum of Firms which was now represented by ICASL's Treasurer and Vice Presi- dent.
18	New Mr Director	Profes- sional sector	0	0	Neutral.
19	NSS	Profes- sional sector	2	0	The contacts and credibility earned by CSAAG with the NSS had provided some (albeit limited) symbolic support to the proponents of the action research.
20	Old Mr Director	Profes- sional sector	0	0	Finally retired in this period and was seriously missed given his central role in shaping and pro- moting the objectives of the action research.
21	Project Steering Commit- tee	Profes- sional sector	0		Project ended.
22	Re- searcher	Profes- sional sector	5		
23	SLAF	Profes- sional sector	5	0	Established its credibility as an entity in the pe- riod.
24	UK ASB	Profes- sional sector	2	0	The contacts and credibility earned by CSAAG with the ASB had provided some (albeit limited) symbolic support to the proponents of the action research.
1	Chamber	Profit Seeking Sector	3	0	Serious efforts were ongoing by the Chamber to secure funding for the training of its members on the IFRS for SMEs that was endorsed by CSAAG on 31 December 2009 and proposed for manda- tory application from 1 January 2011.
2	Chamber Repre- sentative	Profit Seeking Sector	0		The influence of the external representative waned as the project came to an end; and the Steering Committee's role was fulfilled.
3	Subsidi- ary of Major Global Manu- facturer	Profit Seeking Sector	0	0	Both the Managing Director and the representa- tive on SLAF (both non Sierra Leoneans) were redeployed to other countries – presently a seri- ous loss of support to the proponents of the ac- tion research.
1	EITI GOSL Cham- pion	Public Sector	0	0	Promises came to nought.
2	MTI	Public Sector	0	0	No development from contact for funding.
		<b>TOTAS</b>	<b>44</b>	<b>40</b>	

**Table 11: Combined Force Field Analysis and Stakeholder Influence Mapping as at 30 August 2010**

Source: Author construction

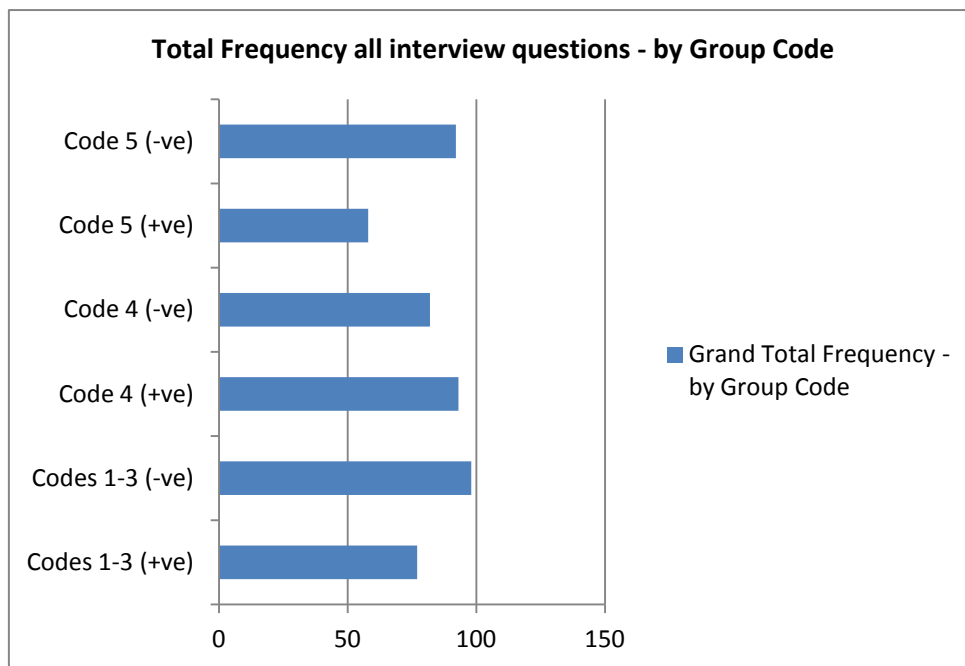
These totals, in the opinion of the researcher, present a fair illustration of the balance of forces at the end of the reported research at 31 August 2010. The conclusion was, at that stage, largely unpredictable. At the close, it appeared that there are strong forces of strategic complementarity at work, capable of restraining the implementation of the objectives of the action research. Equally, it had – earlier - been demonstrated that it was feasible to create conditions for the emergence of forces of strategic substitutability that can create paradigm shifting change that sought to propel a sector out of a poverty sustaining bad equilibrium. These early gains had received recognition at the highest levels of the international profession through the appointment of the researcher, by the IFRS Foundation, to a committee of the IASB charged with providing guidance to a new global accounting standard.

As predicted by Machiavelli (see S2.4.1), the majority of stakeholders may – when challenged – sit on the fence to observe the balance of forces between complementarity and substitutability; perhaps seeking to throw their lot in with the likely victor. The early gains of the change process, however did demonstrate that – in the absence of opposing forces – the majority will support or at least acquiesce in favour of the objectives of the action research. The loss through retirement of the Old Director, perhaps the key proponent, midway through the implementation — proved to be a serious setback. It emerged that resistance would come from entirely unpredictable sources. The opposition from the MMDB ROSC staffer was unexpected, especially given the earlier strong support received from other staff of the MMDB. The opposition from the Big 4 and Group A firms was equally unexpected as it had been assumed that, as part of reputable international networks, they would be willing supporters of change from a system that had been discredited by the 2007 ROSC report from the MMDB. The strong support from international sources was pivotal in ensuring the survival of the change process. However, that support needed to be converted into sustainable momentum for positive change within the profession in Sierra Leone. It also needed to be harnessed to facilitate a change of approach from the MMDB.

#### ***5.5.4 Complementarity of Evidence: Insights from Academic Analytical Tools – Coding of Research Data***

The overall approach to data analysis and the codes analysed in this section are described in sections 5.2 & 5.3 above.

Appendices AR2, AR3 and AR4 and section 1 of AR6 present the coded evidence and events of the in-depth interviews, critical periods 1 and 2 and the subsequent event period respectively. These offer an additional nested opportunity for complementarity of evidence between the In depth interviews recorded in July 2010 and the longitudinal evidence presented for January 2007 through 31 August 2010. This nested complementarity shall be examined first.



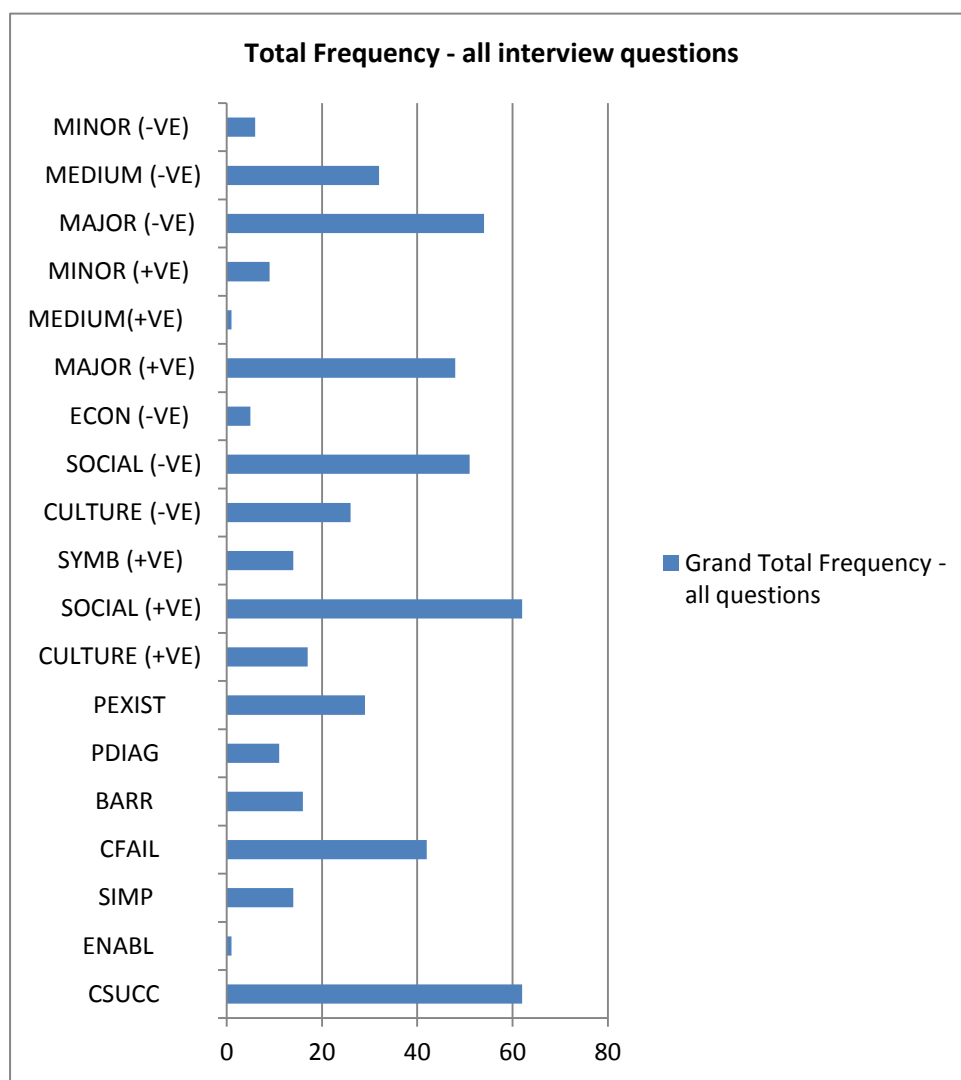
**Figure 14: Total Frequency (all interview questions) by Group of Analytical Code.**

Source: Author construction

Consider Figure 14 and Figure 15. The detailed analysis and commentary on coding for each interview question is presented in Appendix AR5. These two figures provide an overall conclusion.

This analysis of the total coding of the in depth interviews performed in July 2010 is consistent with the conclusions of the force-field analysis in section 5.5.3 and with the coding analysis of the evidence collected during the period of the action research (see Appendix AR6 and below) i.e. as at the end of the research period, there was a broadly even balance of influence for and against the action research objectives. The net balance of the accumulation of the various forms of capital (code group 4) is examined at greater length in Appendix AR6 and below; especially with regard to the reported net negative

frequency of cultural capital reported both here (cross sectional coding<sup>116</sup>) and in that Appendix (longitudinal coding). The triangulated evidence appears to be mutually supportive.



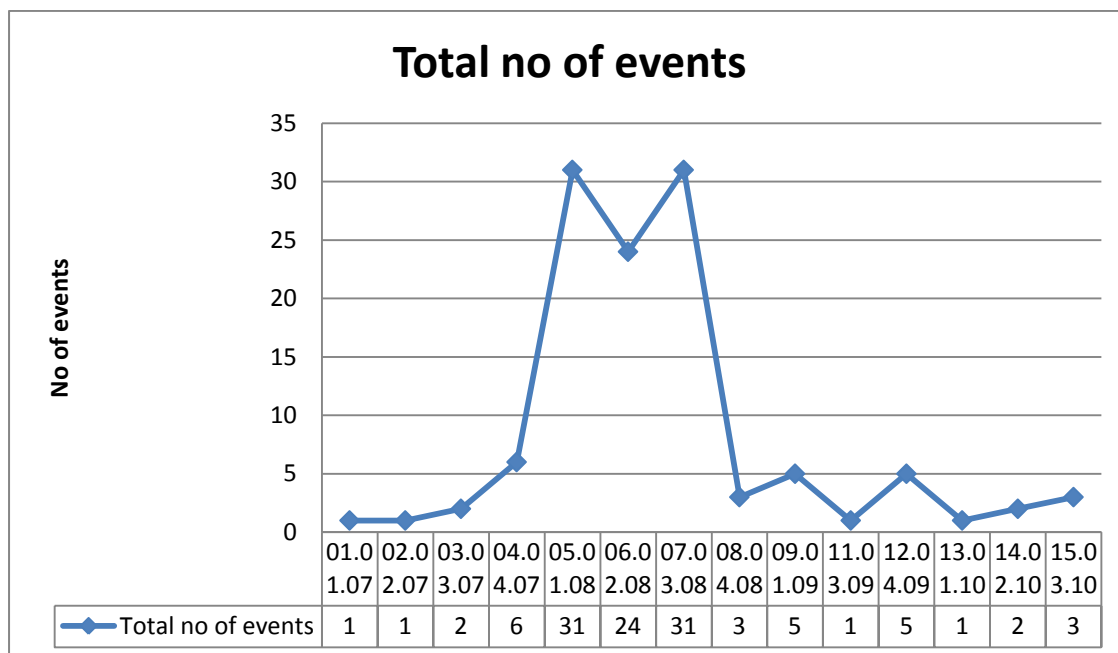
**Figure 15: Total Frequency (all interview questions) for each individual analytical code**  
Source: Author construction

This concludes the examination of the evidence of the coding of the in-depth interviews.

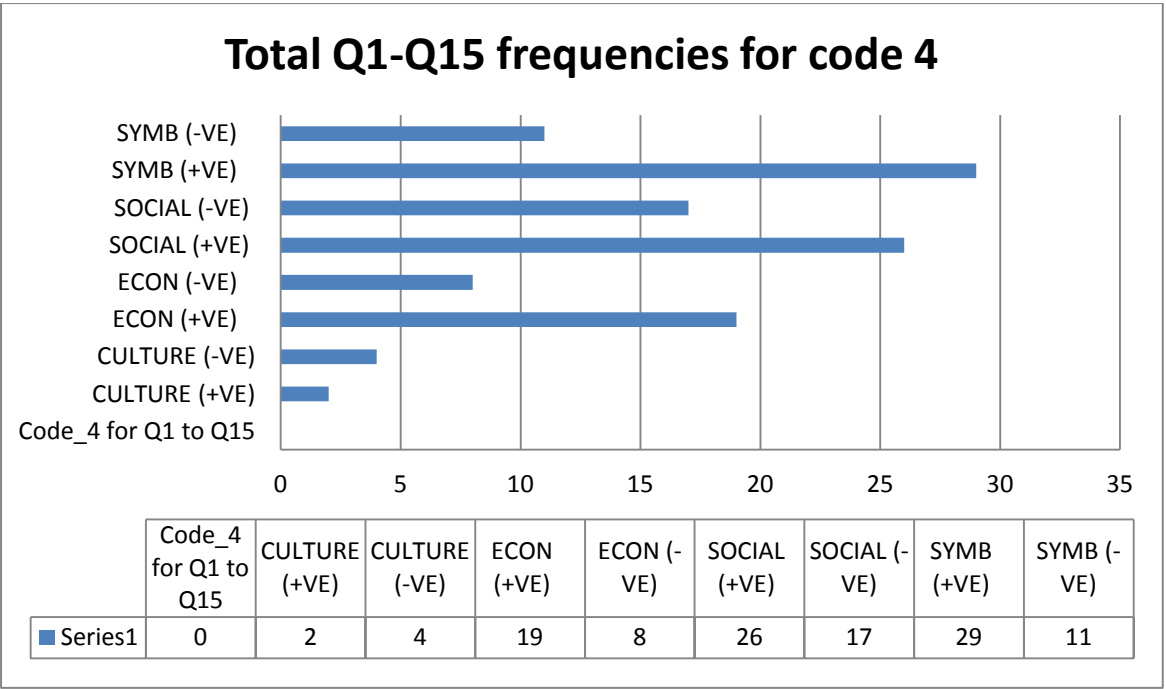
<sup>116</sup> NB: The cross sectional coding refers to the in depth interviews that form part of the action research. This is distinct from the supplementary cross sectional survey recorded in Chapter 6.

Figure 16 to Figure 19 below represent key findings of the longitudinal coding as analysed in detail in Appendix AR6. The fifteen quarterly periods reported in the charts represent the period of the monitored action research from January 2007 to August 2010 inclusive. Each period is represented by three sets of two numbers (aa.bb.cc) where:

- aa is the sequential unique number identifier of the quarter (from 01 to 15);
- bb is the calendar quarter identifier for the year (from 01 to 04) and
- cc is the identifier of the calendar year (from 07 to 10).

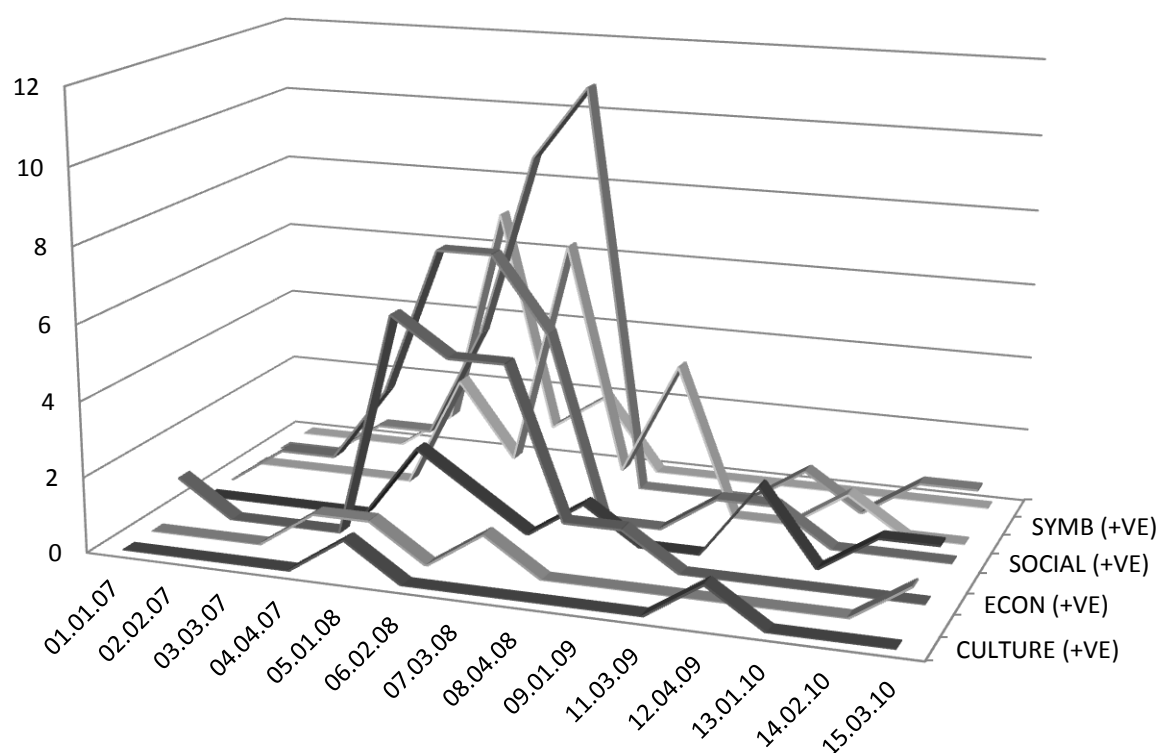


**Figure 16: Total number of events for the 15 quarters from January 2007 to August 2010 inclusive**  
Source: Author construction



**Figure 17: Indications of Net Impact on the positions of social, cultural and symbolic capital of the ethnographic action research as at 31 Aug 2010 inclusive**  
 Source: Author construction

**Chart E: Frequency of Group Code 4 by Quarter - Capital Accumulation**

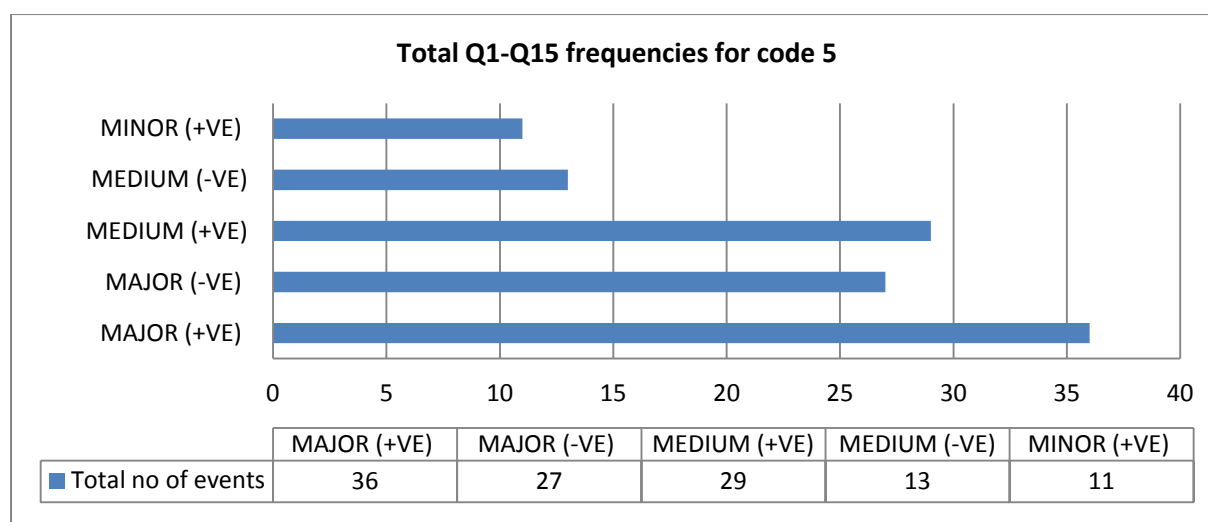


	01.01.07	02.02.07	03.03.07	04.04.07	05.01.08	06.02.08	07.03.08	08.04.08	09.01.09	11.03.09	12.04.09	13.01.10	14.02.10	15.03.10
■ CULTURE (+VE)	0	0	0	0	1	0	0	0	0	0	1	0	0	0
■ CULTURE (-VE)	0	0	0	1	1	0	1	0	0	0	0	0	0	1
■ ECON (+VE)	1	0	0	0	6	5	5	1	1	0	0	0	0	0
■ ECON (-VE)	0	0	0	0	2	1	0	1	0	0	2	0	1	1
■ SOCIAL (+VE)	0	1	1	3	7	7	5	0	0	1	1	0	0	0
■ SOCIAL (-VE)	0	0	0	0	3	1	7	1	4	0	0	1	0	0
■ SYMB (+VE)	0	0	1	1	4	9	11	0	0	0	1	0	1	1
■ SYMB (-VE)	0	0	0	1	7	1	2	0	0	0	0	0	0	0

**Figure 18: Indications of Flows of social, cultural and symbolic capital during the 15 quarters from Jan 07 to Aug 10 inclusive**

Source: Author construction





**Figure 19: Indications of the severity of the impact of events arising from the ethnographic action research as at 31 August 2010**

Source: Author construction

Consider Figure 16. The number of events shown from Q1 to Q9 is based on the detailed analysis shown in Appendices AR3 & AR4 for critical periods 1 & 2. The numbers shown from Q10 to Q15 are based on the selected “subsequent events” summarised in section 5.5.3 of the thesis. Consequently, the former are an accurate reflection of the actual activity levels in those periods. However, the “subsequent events” period was subject to the relative paralysis of events brought about by the emergence of powerful forces within ICASL that were resistant to change. Consequently, the reduced level of activity shown in the subsequent events timeline is reasonably reflective of the total level of activity. There was a relative stagnation of implementing activity in that period.

Consider Figure 17 and Figure 18. The relevance of capital accumulation is described in section S2.2.2, S3.3 and S3.4. It lies at the heart of this thesis and is reflected in the research title. The literature suggests that symbolically-driven social capital should be a major enabler of change. Figure 17 indicates that the proponents of the action research were successful in generating high levels of net symbolic capital with a smaller, but significant net gain of social capital. The timing difference in the acquisition of the positive and negative elements (see Figure 18) explains the high level of implementation activities in the first eight quarters of the action research. The later successful generation of negative social and symbolic capital by the antagonists of the action research explains their success in slowing down implementation activities from Q8 onwards.

The proponents made major gains in symbolic capital from Q12 primarily from the high profile international recognition received for the quality and the relevance of the work generated by the action research. This does not, within the time-span monitored by the research (to 30 August 2010) appear to have resulted in corresponding gains in social capital; although there are firm indications of this emerging after the end of the monitored period (as at the time of this writing in February 2011 – with a corresponding resurgence in implementation activities).

The markedly low generation of cultural capital is a major concern. Indeed for the fifteen quarters, Figure 17 indicates a net negative accumulation of cultural capital that is supportive of the action research (at least by number of events monitored). The ICASL strategy implementation must generate institutionalised cultural capital (see section S2.2.2.3) if it is to be sustainable in the long term. In other words, it must create a paradigm shift in the professional values and expectations of the members of the Institute. It would appear that the net-positive symbolically-driven social capital was successful (at least for a while) in generating a high number of implementing activities; that may well resume after the monitored period as the late symbolic gains re-energise positive social capital. However, unless commensurately positive gains of cultural capital are realised, the successes of the action research may not be sustainable in the long term. The absence of gains in net-positive cultural capital indicates that the successes recorded have a shallow foundation and do not reflect the aspirations, values and professional axioms of the majority of the ordinary or the influential members of ICASL.

This assertion appears to be supported by the results of the supplementary cross sectional survey of values and social axioms reported in chapter 6 of the thesis; which indicate the prominence of economically counter-productive social values, axioms and behaviours. It is also supported by the coding of the interviews of key members of the Institute that is recorded in Appendix AR5 (and reported above) where a net negative frequency of cultural capital issues is also reported. The interviews and the cross-sectional survey were undertaken within the same period of time in June-July 2010. The eight persons interviewed were also administered the cross-sectional survey questionnaire, although the latter included a much greater number of participants (101). It is evident that the objectives of the research may have benefited from a greater emphasis, by the proponents, on the applied practices for change in cultural capital detailed in S2.4.3.

The successes of the action research may be the result of acquiescence gained from the generation of symbolically-driven social capital by the few agents of strategic substitutability (see S2.5.4). On the other hand, the equally few forthright antagonists of the ICASL strategy may have a strong foundation; as the action research does not appear to have changed the fundamental values of the professional community from which these agents of strategic complementarity (see S2.5.4) emerged. This may explain the unexpected failure, by the ICASL Discipline and Ethics Committee, to reach a conclusion on the complaint lodged by the researcher (see item 8 in section 1 of appendix AR6) at an advanced stage (Q13 of 15) of this ethnographic action research.

It is noteworthy that the self-same complaint received swift and decisive action from the international head office of one of the two persons<sup>117</sup> at whom the complaint was directed; indicating that – at least at the level of the corporate global governance – the entity shares values that are consistent with the objectives of the action research. The gap between the corporate global values and those of a leader of their Sierra Leonean office indicates the continuing risks in seeking to effectively manage culturally diverse multinational<sup>118</sup> entities – a problem highlighted by Hofstede’s seminal work (S2.3.3, Hofstede (1980)). Hofstede’s work is continued into contemporary times by international research projects such as Project Globe (House et al (2002), S2.3.3).

Consider Figure 19. The high proportion of negative actions with a major impact (Figure 19) on restraining the implementation of the action research is consistent with the power and influence wielded within ICASL by a relatively small number of antagonists. The acquiescence of the majority of the governing council of ICASL enjoyed by the proponents of the action research in the early stages of implementation (up to Q4 –see Chart G of Appendix AR6) was met, after a transition period (Q4-Q7) by equal acquiescence to the

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<sup>117</sup> Both of the persons were senior personnel of separate multinational professional organisations. Action was taken by one organisation that uses the services of a specialist website that offers an outsourced global governance monitoring mechanism. The second did not offer any readily accessible global monitoring mechanism; although the matter was brought directly to the attention of the heads of the Sierra Leone office and another West African country office and, indirectly, to the attention of a third West African country office. No action was taken by the second organisation.

<sup>118</sup> Multinational entities are distinguished from international entities. The former serve their clientele from operating facilities in several countries. The latter primarily or exclusively service their global customers from one country location. Whilst they may be subject to the challenges of cultural diversity, international entities - *ceteris paribus* - are not exposed to the magnitude of risks that must be managed by a multinational.

aims of the antagonists (Q8-Q11); before a subsequent period of mixed results for both sides (Q12-Q15) as the proponents gradually recovered momentum.

The ease of acquiescence to opposing extremes is consistent with Machiavelli's views on social change as quoted in S2.4.1. Machiavelli's work, cited in Skinner and Price (1988: 21), predicted that all those who stand to gain from the reforms of the action research are likely to be "at best tepid supporters of [the ICASL strategy]...partly for fear of...adversaries...partly from the sceptical temper of men who do not really believe in new things unless they have been seen to work well". It is also supportive of the research on strategic complementarity and strategic substitutability (S2.5.4) that suggests that relatively small numbers of influential actors may have major effects on aggregate behaviour. In the case of strategic complementarity, these effects may prove to be economically counterproductive for the group taken as a whole.

The apparent stickiness of cultural capital resonates with Inglehart & Baker (2000: 19; S2.3.3) who concluded that the World Values Survey had found evidence of both massive cultural change and the persistence of distinctive cultural traditions. Economic development was associated with shifts away from absolute norms and values toward values that are increasingly rational, tolerant, trusting, and participatory. Cultural change, however, was path dependent<sup>119</sup>. The broad cultural heritage of a society was found to leave a sticky imprint on values that endure despite modernisation. The weak economic base of Sierra Leone (S2.6.1) may itself be a recursive brake on the rational evolution of productive cultural capital.

This stickiness is apparently supported by Platteau's research on Africa (S2.2.2.4), in which he held that, like everywhere else, historical patterns of the *longue durée* change more slowly because they are "grounded in expectations derived from long-term experience and able to support stable (Nash) equilibria"<sup>120</sup> (Platteau, 2009: 19).

It can be concluded that the coded evidence is internally consistent between the cross-sectional coding of interviews conducted in July 2010 and the longitudinal coding of evidence accumulated during the 15 quarters of monitored action research from January

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<sup>119</sup> i.e. future forms of evolution have a continuous relationship to historic trends

<sup>120</sup> A situation where a change in strategy by any player would lead that player to earn less than if he remained with the current strategy.

2007 to August 2010 inclusive. Further, the coded evidence – taken as a whole – is consistent with the results of the analysis of evidence using practitioner tools as documented in sections 5.5.1 to 5.5.3. In addition, the coded evidence is supportive of the indications of the supplementary cross sectional survey reported in chapter 6. Finally, the coded evidence reinforces the expectations generated by literature review and synthesis with respect to key factors and phenomena that influence the role of social, cultural and symbolic capital in the generation of the national competitive position of Sierra Leone.

## **CHAPTER 6 – SUPPLEMENTARY CROSS SECTIONAL RESEARCH ON VALUES & SOCIAL AXIOMS IN SI- ERRA LEONE: JULY 2010**

*“... Honesty pays,  
But it does not seem to pay enough  
To suit a lot of people...”*

Kin Hubbard<sup>121</sup>

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful.

For example: “S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

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<sup>121</sup> Kin Hubbard. (n.d.). Great-Quotes.com. Retrieved February 17, 2011, from Great-Quotes.com Web site: <http://www.great-quotes.com/quote/537186>

## **6.1 Introduction to the Analysis of Data from the Supplementary Cross Sectional Survey**

The relevance of this field research to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 1.3.

National competitiveness demands relative efficiency and effectiveness (Porter, 1990: 76; S 2.7; S 3.2) in the harnessing of comparative advantages to deliver sustainable increases in national productivity and in national standards of living. The literature suggests that this efficiency and effectiveness is substantially driven by the quality and the attitudes of the people who run the essential social infrastructures and political institutions (Porter & Schwab, 2008: 47; S 3.2).

There is extensive evidence (documented in the contextual analysis of S 2.6 & 2.7) that contemporary Sierra Leone, as a whole, has a serious and enduring crisis of economic mismanagement and corruption that has decimated the economy, led to a civil war, and sharply reduced the effectiveness of social infrastructures (Foreign & Commonwealth Office (2010, July 1; S 1.1); National Anti-Corruption Strategy 2008-2012; S 2.5.3; The Economist (2008, 2009, 2010 Nov 25, 2011; S 2.6.1; S 2.7); Chege (2002; S 2.6.4); Marke (2009: July 14; S 2.6.3); USAID (2010; S 2.6.3); Ministry of Trade & Industry (2008; S 2.6.5); Government of Sierra Leone (2009; S 2.6.1)).

The impact of this apparent national crisis of attitudes and incentives has been analysed for its impact on national competitiveness; which is illustrated by the “Tug of War” in Figure 9, S 3.2. It may have been transformed into a self-sustaining Bourdieurian habitus (S 2.2.2.5) that is inconsistent with the demands of national productivity.

As supportive input to the evaluation of the action research, this chapter seeks to provide preliminary evidence of the habitus i.e. the values and social beliefs of a key sector of the Sierra Leonean economy i.e. the accountants, auditors and other key financial sector persons who perform a critical gate-keeping role in economic and financial governance. Dixit (2009; S 2.5.3) highlighted the importance of this sector to the national economy; as does the Global Competitiveness Report (Schwab, 2010: 45; S 3.1.4). If a survey of the gatekeepers reveals a crisis of values and social beliefs, then

the challenges of restoring Sierra Leone's national competitiveness can be deduced to be markedly more difficult than if this were not to prove the case.

The researcher administered a structured cross-sectional survey – between 28 June 2010 and 27 July 2010 inclusive - the final form of which is shown in Appendix RM 2-L and Appendix RM 2-M. S 4.4.2 details the development of the main survey instrument, which includes a custom developed element (the “honesty” measure – 11 statements) and an element derived from the literature (the “anomia” measure – 9 statements). In addition, eight demographic categories were identified.

Concern about the limitations of the sample size achieved by the researcher led to the excision of the advanced statistics (principal components analysis and ANOVA) performed on this data. This now provides opportunities for further research, with a suitably increased sample size, outside the scope of this thesis. The purpose of such future research would be to robustly explore the preliminary findings of the basic statistical analysis recorded in this Chapter. Future research could seek to examine a single exploratory research hypothesis and eight related operational hypotheses shown in the footnote<sup>122</sup>.

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<sup>122</sup> CRO-1: To explore whether there is evidence of values and social axioms within and between social groups that have adverse social and economic consequences for society as a whole.

CRH-1(alternative hypothesis): There is significant evidence of counter-productive work and counter-productive social values and axioms that are invariant in their prevalence across social groups.

The operational hypotheses are:

CRHO-1: That integrity is inadequately valued.

CRHO-2: That the valuation of integrity does not significantly vary between social groups.

CRHO-3: That interpersonal trust is inadequately valued.

CRHO-4: That the valuation of interpersonal trust does not significantly vary between social groups.

CRHO-5: That alienation of key decision makers is high.

CRHO-6: That the alienation of key decision makers does not significantly vary between social groups

CRHO-7: That social trust is inadequately valued.

CRHO-8: That the valuation of social trust does not significantly vary between social groups



## 6.2 Basic Descriptive Statistics of the Survey Statement (Discrete Interval) Variables & Implications for the Action Research Objective

### 6.2.1 Introduction

There are twenty survey statements (see Appendix RM 2- L). Nine are deployed unchanged from the literature for the measurement of anomia<sup>123</sup>. Eleven were developed by the researcher from the Sierra Leonean context, using social research techniques established in the literature - as a measure of the level of honesty in that society<sup>124</sup>. There were 101 respondents<sup>125</sup>.

The list of statements is preceded, in the following sub-section, by a guide (Table 12) to the interpretation of the basic descriptive statistics of the survey i.e. the mean and the mode.

The percentages (in the subsequent analytical tables) shown in brackets beside the mean and mode scores are:

- the cumulative percentages of respondents scoring the mean and below (for means below 3) or
- the cumulative percentages of respondents scoring the mean<sup>126</sup> and above (for means above 3) or

the percentage of respondents scoring the mode.

Where “A” is inserted adjacent to a score, it identifies an “Adverse” (for society) score. Where “F” is inserted, it represents a “Favourable” score for society. The tables shown in the following sub-sections below are sorted by Mode score.

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<sup>123</sup> Anomia is used as a proxy for alienation – see S 4.4.2

<sup>124</sup> See section 4.4.2

<sup>125</sup> The demographic profile of the 101 respondents is analysed in section 6.3

<sup>126</sup> With the mean rounded to the nearest whole number for the purpose of calculating these specific cumulative statistics.

### 6.2.2 Exploration of the Mean & Mode of responses to the Survey Statements Analysed by the Anomia and Honesty Constructs

The following table provides an illustration of the interpretation of the Mean and Mode scores shown in the tables within section 6.2. All tables are sorted by the Mode score.

Score	Anomia Sub-scale	Honesty Sub-scale
Less than 3 ("A")	Indicative of disruptive tensions between individuals and Sierra Leonean society and economy	Indicative of a tendency towards dishonesty in individual or socio-economic relations
Greater than 3 ("F")	Indicative of positive cohesion between individuals and Sierra Leonean society and economy	Indicative of a positive environment for the nurturing of a culture of honesty in individual or socio-economic relations.

**Table 12: Guide to the interpretation of the Mean and Mode for the Survey Statements**

Source: Author construction

The statements and the shorthand references to them are shown in Table 13 below. Statements prefixed "A" are anomia variables whilst those prefixed "D" are honesty variables.

Ref. to survey statement	Source	Statement	Mean Score <sup>127</sup>	Mode Score
A2	GSS Anomia	You sometimes can't help wondering whether anything is worthwhile any more.	1.51A (44.6%)	1A (19.8%)
A5	GSS Anomia	In spite of what some people say, the lot (situation/condition) of the average man is getting worse, not better.	1.86A (76.2%)	1A (42.6%)
A8	GSS Anomia	These days a person doesn't really know whom he can count on	1.73A (86.1%)	1A (44.6%)
A9	GSS Anomia	Most people don't really care what happens to the next fellow	1.57A (92.1%)	1A (50.5%)
A7	GSS Anomia	Most public officials (people in public office) are not really interested in the problems of the average man.	1.58A (92.1%)	1A (50.5%)
A6	GSS Anomia	It's hardly fair to bring a child into the world with the way things look for the future.	2.33A (58.4%)	2A (32.7%)
A1	GSS Anomia	Next to health, money is the most important thing in life.	3.38F (61.3%)	4F (35.6%)

<sup>127</sup> The percentages shown in brackets beside the mean and mode scores are

- the cumulative percentages of respondents scoring the mean and below (for means below 3) or
- the cumulative percentages of respondents scoring the mean and above (for means above 3) or
- the percentage of respondents scoring the mode.

Ref. to survey statement	Source	Statement	Mean Score <sup>127</sup>	Mode Score
A4	GSS Anomia	Nowadays, a person has to live pretty much for today and let tomorrow take care of itself.	2.93A (58.4%)	4F (41.6%)
A3	GSS Anomia	To make money, there are no right and wrong ways any more, only easy and hard ways.	2.99A (54.5%)	4F (45.5%)
<b>Totals of Anomia Responses (numbers of responses Favourable and Adverse)</b>			<b>1F/8A (89%A)</b>	<b>3F/6A (67%A)</b>
D4	Original construction	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.	1.62A (91.1%)	1A (47.5%)
D10	Original construction	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.	1.64A (91.1%)	1A (47.5%)
D1	Original construction	Most people believe that everyone is entitled to grab what he can from something that belongs to government	1.65A (88.1%)	1A (48.5%)
D8	Original construction	Most Sierra Leoneans put the interest of their country first, and their individual interests second.	1.51A (96%)	1A (52.5%)
D2	Original construction	Most people think that it is understandable for someone to cheat in his exams if he knows that most of his class will be cheating	2.4A (58.4%)	2A (42.6%)
D5	Original construction	Most Sierra Leoneans put the interest of their ethnicity first, and the interest of the country second.	1.79A (82.2%)	2A (43.6%)
D3	Original construction	Most people would permit their child to marry a dishonest but prosperous person	2.02A (76.2%)	2A (45.5%)
D6	Original construction	Most people consider that academic success is now a commodity to be purchased rather than to be studied for	2.15A (71.3%)	2A (48.5%)
D9	Original construction	Most people I know stand firmly by the principle that their word is their bond	2.35A (52.5%)	3F (34.7%)
D7	Original construction	Most Sierra Leonean bosses can rely on their staff to follow their laid down rules almost without exception in their absence	2.5A (45.5%)	3F (44.6%)
D11	Original construction	Honesty is essential for society to develop	3.97F (100%)	4F (97%)
<b>Totals of Honesty Responses (numbers of responses Favourable and Adverse)</b>			<b>1F/10A (91%A)</b>	<b>3F/8A (73%A)</b>

**Table 13: Summary of the Mean and Mode Responses to the Anomia and Honesty Sub-scales.**

Source: Author construction

Both the mode and the mean of total sub-scale responses in Table 13 indicate that at least two-thirds of responses are unfavourable to values and beliefs that are revealed by the synthesised literature (Figure 9) to be of crucial importance for the socio-economic development of Sierra Leonean society.

### 6.2.3 Exploration of the Mean & Mode of responses to the Survey Statements Analysed by the Ex Ante Factor Constructs

The table below provides the detailed analysis of factors derived by a process of deductive reasoning (see Appendix RM 4) after the formulation of the research question and before the collection of field data.

Ref. to survey statement	Ref. To ex ante factor in App. RM4	Statement	Mean Score <sup>128</sup>	Mode Score
A2	Alienation	You sometimes can't help wondering whether anything is worthwhile any more.	1.51A (44.6%)	1A (19.8%)
A5	Alienation	In spite of what some people say, the lot (situation/condition) of the average man is getting worse, not better.	1.86A (76.2%)	1A (42.6%)
A8	Alienation	These days a person doesn't really know whom he can count on	1.73A (86.1%)	1A (44.6%)
D4	Alienation	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.	1.62A (91.1%)	1A (47.5%)
D10	Alienation	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.	1.64A (91.1%)	1A (47.5%)
A7	Alienation	Most public officials (people in public office) are not really interested in the problems of the average man.	1.58A (92.1%)	1A (50.5%)
A6	Alienation	It's hardly fair to bring a child into the world with the way things look for the future.	2.33A (58.4%)	2A (32.7%)
D6	Alienation	Most people consider that academic success is now a commodity to be purchased rather than to be studied for	2.15A (71.3%)	2A (48.5%)
A1	Alienation	Next to health, money is the most important thing in life.	3.38F (61.3%)	4F (35.6%)
A4	Alienation	Nowadays, a person has to live pretty much for today and let tomorrow take care of itself.	2.93A (58.4%)	4F (41.6%)
A3	Alienation	To make money, there are no right and wrong ways any more, only easy and hard ways.	2.99A (54.5%)	4F (45.5%)
<b>Totals of Alienation Responses (numbers of responses Favourable and Adverse)</b>			<b>11A (100%A)</b>	<b>3F/8A (73%A)</b>

<sup>128</sup> The percentages shown in brackets beside the mean and mode scores are

- the cumulative percentages of respondents scoring the mean and below (for means below 3) or
- the cumulative percentages of respondents scoring the mean and above (for means above 3) or
- the percentage of respondents scoring the mode.

Ref. to survey state-ment	Ref. To ex ante factor in App. RM4	Statement	Mean Score <sup>128</sup>	Mode Score
D6	Integrity	Most people consider that academic success is now a commodity to be purchased rather than to be studied for	2.15A (71.3%)	2A (48.5%)
A3	Integrity	To make money, there are no right and wrong ways any more, only easy and hard ways.	2.99A (54.5%)	4F (45.5%)
<b>Totals of Integrity Responses (numbers of responses Favourable and Adverse)</b>			<b>2A (100%A)</b>	<b>1F/1A (50%A)</b>
A8	Interpersonal Trust	These days a person doesn't really know whom he can count on	1.73A (86.1%)	1A (44.6%)
D4	Interpersonal Trust	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.	1.62A (91.1%)	1A (47.5%)
D9	Interpersonal Trust	Most people I know stand firmly by the principle that their word is their bond	2.35A (52.5%)	3F (34.7%)
<b>Totals of Interpersonal Trust Responses (numbers of responses Favourable and Adverse)</b>			<b>3A (100%A)</b>	<b>1F/2A (67%A)</b>
D4	Social Trust	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.	1.62A (91.1%)	1A (47.5%)
D10	Social Trust	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.	1.64A (91.1%)	1A (47.5%)
D1	Social Trust	Most people believe that everyone is entitled to grab what he can from something that belongs to government	1.65A (88.1%)	1A (48.5%)
A9	Social Trust	Most people don't really care what happens to the next fellow	1.57A (92.1%)	1A (50.5%)
A9	Social Trust	Most people don't really care what happens to the next fellow	1.57A (92.1%)	1A (50.5%)
A7	Social Trust	Most public officials (people in public office) are not really interested in the problems of the average man.	1.58A (92.1%)	1A (50.5%)
D8	Social Trust	Most Sierra Leoneans put the interest of their country first, and their individual interests second.	1.51A (96%)	1A (52.5%)
D2	Social Trust	Most people think that it is understandable for someone to cheat in his exams if he knows that most of his class will be cheating	2.4A (58.4%)	2A (42.6%)
D5	Social Trust	Most Sierra Leoneans put the interest of their ethnicity first, and the interest of the country second.	1.79A (82.2%)	2A (43.6%)
D3	Social Trust	Most people would permit their child to marry a dishonest but prosperous person	2.02A (76.2%)	2A (45.5%)
D6	Social Trust	Most people consider that academic success is now a commodity to be purchased rather than to be studied for	2.15A (71.3%)	2A (48.5%)
D9	Social Trust	Most people I know stand firmly by the principle that their word is their bond	2.35A (52.5%)	3F (34.7%)

Ref. to survey state-ment	Ref. To ex ante factor in App. RM4	Statement	Mean Score <sub>128</sub>	Mode Score
D7	Social Trust	Most Sierra Leonean bosses can rely on their staff to follow their laid down rules almost without exception in their absence	2.5A (45.5%)	3F (44.6%)
A1	Social Trust	Next to health, money is the most important thing in life.	3.38F (61.3%)	4F (35.6%)
D11	Social Trust	Honesty is essential for society to develop	3.97F (100%)	4F (97%)
<b>Totals of Social Trust Responses (numbers of responses Favourable and Adverse)</b>			<b>2F/12A (80%A)</b>	<b>4F/11A (73%A)</b>

**Table 14: Summary of the Mean and Mode Responses analysed by Ex Ante factor constructs**

Source: Author construction

Both the mode and the mean of the “alienation” and “social trust” factors indicate that at least 73% (almost three-quarters) of responses are unfavourable to values and beliefs that are revealed by the synthesised literature (Figure 9, S 3.2) to be of importance for the socio-economic development of Sierra Leonean society. At least two-thirds of “interpersonal trust” measures, and at least half of the “integrity” measures, fall into this same category.

It is noteworthy that there is a contradiction between the results of the two measures identified for “integrity”. In effect, respondents – when the statement A3 was presented as a measure of their personal opinion – responded by a majority of just over 50% that they did indeed place value on the moral concept of right and wrong. However, when faced with a statement (D6) on which they were asked to give their opinion on the practice of the majority of Sierra Leoneans, nearly three-quarters of respondents effectively stated that their fellow citizens seriously fail to value the moral concept of right and wrong.

#### ***6.2.4 Implications for the Research Question & Action Research Objective***

These results indicate preliminary sectoral support (subject to the more robust results that can be attained by higher sample sizes in future post thesis research) for the results of the contextual analysis in S 2.7 which indicates that these ex ante factors are inadequately valued in Sierra Leonean society.

These findings have a *prima facie* relationship to the “Social Cynicism” and to the “Societal Cynicism” dimensions identified in cross-cultural studies of social axioms at the individual and societal levels respectively (S2.3.4; Bond, Leung et al (2004a)). This resonates with the experiences encountered by the researcher in furthering the action research objective.

At the individual level, Social Cynicism refers to “a negative view of human nature, a view that life produces unhappiness, that people exploit others, and a mistrust of social institutions” (Bond, Leung et al (2004a: 553)). At the collective level, Societal Cynicism relates to “a lower emphasis on striving for high performance”, which is unsurprising “if there is a general suspicion of the social system and a general expectation of negative outcomes” (Bond, Leung et al (2004a: 559)).

Bond, Leung et al (2004a: 559) find that Societal Cynicism is only correlated with one dimension of Inglehart and Baker (2000) i.e. Survival; and with two Hofstede (2001) dimensions—Individualism (negatively) and Long- and Short-Term Orientation; and with three value dimensions of House et al. (2003) –Uncertainty Avoidance, Performance Orientation (negatively), and Gender Egalitarianism (negatively). They suggest that the tendency for cultures high in Societal Cynicism to idealise certainty may reflect the belief that certainty is a characteristic of a benign environment. They conclude, however, that the links between Societal Cynicism and established cross-cultural dimensions is relatively weak. They advance that it is “distinct from the major cultural dimensions of value identified previously and is identifying a feature of national culture less well tapped by the currently available, culture-level indices of value.”

The link between the Societal Cynicism implied by the survey and its association with economically counterproductive work behaviours reinforces the similar links to poor economic outcomes made by other literature, as for example, Akerlof’s economics of dishonesty (S2.5.1) and Williamson’s transaction cost economics (S2.5.2).

## 6.3 Basic Descriptive Statistics of the Demographic Categories

### 6.5.1 Introduction

There are eight demographic categories that are primarily of value in future post the-  
sis research to provide analytical insight into the propositions of the potential research  
and operational hypotheses with regard to the system effects of the social diversity of  
Sierra Leone (See S 6.2).

Category	Reason selected
• Sample_category	See section 4.3.2 Sample Selection – Supplementary Cross Sectional Survey
• Gender	Exploration of the evidence of social diversity between males and females.
• Nationality	Exploration of the evidence of social diversity between Sierra Leoneans and non-Sierra Leoneans.
• Your_organisations_sector	Exploration of the evidence of social diversity between the Private and the Public Sectors. The Private sector is further analysed between the Profit Seeking and the Not For Profit sub-sectors. The Public sector is decomposed into the Public Enterprise (commercial) and the non commercial Public Sector.
• Your_mother_language	Exploration of the evidence of social diversity between the primary ethnic groups of Sierra Leone – all of whom are minority groups <sup>129</sup> – comprising the two largest groupings of the Mende and Temne peoples; the historically influential Krio culture and an amalgamation of the several other minorities that are classified as “Other Minorities”.
• ICASL_member_or_student	Exploration of the evidence of social diversity between members and aspiring students of the Institute of Chartered Accountants of Sierra Leone and the rest of Sierra Leonean society.
• Position_in_your_organisation	Exploration of the evidence of social diversity between senior management of the organisations surveyed and junior professionals. All of the sample included professional cadre staff (including aspiring students) in order to explore the propositions of CRHO-5 & 6 regarding the social values and beliefs of key decision makers in Sierra Leonean society.
• Your_religion	Exploration of the evidence of social diversity between differing religions, primarily the two dominant groups of Christianity and Islam.

**Table 15: The Eight Demographic Categories and the basis of their selection.**

Source: Author construction

The basic descriptive statistics for each demographic category are examined in section 6.3.2. The variables are categorical in character; therefore the computed mean and standard deviation are of no significance. The detailed descriptives including histograms are shown in Appendix CS3.

<sup>129</sup> See section 2.6.2



### 6.3.2 Frequencies and Percentage Analyses of the Eight Demographic Categories

Category	Variable	Frequency	Percent
Sample_category	Cluster	48	47.5
	Random	53	52.5
	Total	101	100.0
Gender	F	24	23.8
	M	77	76.2
	Total	101	100.0
Nationality	Other	1	1.0
	Sierra Leonean	100	99.0
	Total	101	100.0
Your_organisations_sector	Private Not For Profit	38	37.6
	Private Profit Seeking	8	7.9
	Public Enterprise	10	9.9
	Public Sector	45	44.6
	Total	101	100.0
Your_mother_language	Krio	38	37.6
	Mende	21	20.8
	Other Minorities	26	25.7
	Temne	16	15.8
	Total	101	100.0
ICASL_member_or_student	N	67	66.3
	Y	34	33.7
	Total	101	100.0
Position_in_your_organisation	Other	51	50.5
	Senior management	50	49.5
	Total	101	100.0

Category	Variable	Frequency	Percent
<b>Your_religion</b>	Christianity	68	67.3
	Islam	32	31.7
	Other	1	1.0
	Total	101	100.0

**Table 16: Frequencies of the Eight Demographic Categories**

Source: Author construction

### *Sample Category*

The roughly equal proportions were not planned; but are purely incidental. For the definition of the two sample variables<sup>130</sup>, see section 4.3.2.

### *Gender*

Females are approximately one-quarter of the sample. There was no pre-planned proportion and this is, once again, purely incidental.

### *Nationality*

Only one other national was encountered. This was too small for the exploration of differences in social values and beliefs. However, as the research is focussed on exploring the character of Sierra Leonean society, this demographic profile is of no consequence to the purpose of the research.

### *Your\_organisations\_sector*

The public (non-commercial) sector and the Private Not For Profit sector dominate this demographic variable. This was not a planned outcome, but reflects the profile of the cooperating organisations. It is not expected that this will seriously affect the objective of the research. As stated in section 2.6.5, the private (commercial) sector in Sierra Leone is relatively weak and small; as a consequence of an extended period of weak economic performance. Consequently, the public sector (and indeed the not for profit sector) have a more robust influence on national economic outcomes.

### *Your\_mother\_language*

If the evidence of relative numbers of the ethnic groupings in the national population shown in section 2.6.2 is accurate, then the Krio speakers are – unintentionally - sig-

<sup>130</sup> The extent to which the sub-categories can be said to come from the same population was of some importance. The statistical test, documented in Appendix CS7, served the purpose of confirming that the cluster sample can be safely aggregated with the random sample.

nificantly over-represented in this sample and the Temne speakers are significantly under-represented. However, it is considered that the absolute numbers in each group provide a reasonable basis for the preliminary exploratory intent of this research<sup>131</sup>. Future confirmatory research can be undertaken to provide further assurance as to the robustness of the exploratory findings.

#### *ICASL\_member\_or\_student*

The Institute of Chartered Accountants of Sierra Leone (ICASL) is the subject of the ethnographic action research in Chapter 5. Consequently, it was important, for effective complementarity of evidence, for the Institute to feature prominently in the supplementary cross sectional survey. Two of the largest firms employing members of ICASL were either unavailable or declined to participate in the survey<sup>132</sup>. However, the one-third proportion of ICASL members or students in the survey is considered to be fit for the purpose. Indeed, the large sample of non-ICASL respondents adds weight to the supportiveness of the findings of the supplementary cross sectional research to the wider contextual analysis (S 2.6) and the experiences of the action research (Chapter 5).

#### *Position\_in\_your\_organisation*

The roughly equal proportions were not planned; but are purely incidental. It is roughly equivalent to the insight offered by the sample category; consequently, they share almost identical proportions.

#### *Your\_religion*

The “other” category is too small to allow statistical analysis. The proportion of Christians in the sample may be – unintentionally – higher than the expected proportion in the national population<sup>133</sup>. However, the absolute numbers are expected to provide a reasonable basis for the preliminary exploratory intent of this research.

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<sup>131</sup> Reasonableness is judged by reference to the sector based focus of the sample (primarily professional cadre personnel in institutions linked to the financial governance sector). The relative numbers may be reflective of the proportions of ethnicities in the sampled organisations and the wider financial governance sector.

<sup>132</sup> See section 4.3.2.

<sup>133</sup> There is anecdotal evidence that there is a majority of Christians but not by the margin indicated by the sample. However, the 2004 census (Thomas et al, 2006) does not include an analysis of the proportions adhering to differing religions.

## CHAPTER 7 – CONCLUSIONS & PROSPECTS FOR FUTURE RESEARCH

*Countries and Companies do not Compete, Cultures Do*

Source: Author construction

Please note: as well as providing details of original sources I occasionally provide cross-references in citations to other parts of this thesis where this may be helpful.

For example: “S 2.7; S 3.2”

in

“Porter, 1990: 15; S 2.7; S 3.2”

would refer to sections 2.7 and 3.2 in this thesis.

## **7.1 The Role of Culture in National Competitiveness**

The contribution of this research to the analysis of culture's role in the national competitiveness of Sierra Leone is outlined in S 1.3.

Michael Porter noted the importance of a nation's culture in configuring his acclaimed Diamond framework for national competitiveness (Porter, 1990: 562). However, the framework (

Figure 7; S 2.7) does not explicitly provide for this analysis. Van den Bosch & Van Prooijen (1992: 175) highlighted the need to fill this gap. The Global Competitiveness Report (GCR) found that the quality of social infrastructure and political institutions (SIPI) is strongly associated with differences in national productivity (Porter & Schwab, 2008: 46-47). Whilst the GCR incorporates the Diamond, SIPI was shown as a separate element in the report (Figure 1(b); S 1.3.3), which was co-directed by Michael Porter.

A framework is evidently required for the systematic analysis of the contribution of culture in the shaping of the relative efficiency and effectiveness (Porter, 1990: 76; S 2.7; S 3.2) with which a national business environment allows the harnessing of comparative advantages to achieve national prosperity.

## **7.2 A Framework for Analysing the Contribution of Culture to National Competitiveness**

This research proposes a theoretical (Figure 10, S 3.3) and an applied (Figure 9, Table 6, S 3.2) framework for the analysis of culture's contribution to national competitiveness. The applied framework provides practical tools for analysing the socio-cultural predictor variables that may generate the competitiveness assets and liabilities that form Construct 9 of the theoretical framework. Both frameworks are founded on Pierre Bourdieu's integrated constructs of capital, habitus and fields (S 2.2.2.5; S 3.1.2).

Bourdieu's "sociology of conflict" is under-reported in the Anglo-American literature and among key development institutions such as the World Bank who apparently favour the Coleman/Putnam "sociology of integration". There is increasing literature (S

2.2.3) in support of the conclusions of this research i.e. the Coleman/Putnam model offers a significantly less effective tool for understanding the impact of human collective behaviour on national competitiveness. Bourdieu has particular relevance for Sierra Leone with its high level of social and ethnic diversity which produces an increased number of natural – competitiveness eroding (S 2.2.2.4) - flash points for the manifestation of differences in group values (S 2.2.2.3; S 2.3.3), social axioms (S 2.3.4) and socio-symbolic capital (S 2.2.2.4) in work/economic behaviour (see S 3.1.3).

Further, the French Bourdieu may be more consistent with the relevant Anglo-American economics (reviewed in S 2.5 & S 3.1.4 to S 3.1.8) than is the Anglo-American sociology literature (Putnam) on the integration of values. Bourdieu's sociology of competition provides more congruent analytic insight into the opportunism of Williamson's Contracting Man; Akerlof's dishonest lemons; the multi-person prisoners' dilemmas of Dixit's economic governance; Fehr & Tyran's strategic complementarity of a few; and Hardin's tragedy of the commons. Both Bourdieu and the economists openly recognise the inevitability of conflict in human choices regarding scarce resources. The theoretical and the applied frameworks both utilise the role of these key economic constructs as bridges for the transport of socio-cultural capital into the arena of the economy.

The resurgence of research in economic sociology in the last three decades has seen an increase in economic sociology courses and the hiring of economic sociologists, more-so by business schools and to a much lesser extent by departments of economics (Smelser & Swedberg: 2005: 20; S 2.2.4.2). Evidently, the association of Bourdieu's theory with Neo-Marxian class warfare and political activism (S 2.2.4.2) cannot have endeared him to the business schools that produce the executives of modern capitalism. This is despite criticism, cited in Smelser & Swedberg, that the Coleman/Granovetter/Putnam school omits consideration of many aspects of economic action, including a link to the macro-economic level, culture, and politics – all of which are integrated within Bourdieu's economy of practices.

Bourdieu's political rhetoric should not prejudice the dispassionate examination of the neutral elements of his economic sociology.

## **7.3 The Implications of the Framework and the Field Research for understanding the Role of Culture in Sierra Leone's Competitiveness**

### ***7.3.1 Introduction***

The “Tug of War” (ToW) – S 3.2; Figure 9 & Table 6) provides the applied framework that allows for the practical utilisation of the synthesised literature (S 3.1) and the theoretical framework (S 3.3). The cultural influences on national competitiveness identified in the ToW are applied, below, to the context of Sierra Leone within the Micro/Macro system of national competitiveness developed by Porter & Schwab (2008; S 1.3.3; Figure 1(b)).

### ***7.3.2 Cultural Influences on Macro-economic Competitiveness***

#### **7.3.2.1 Homogeneity vs Heterogeneity**

Ethnic diversity is a serious natural handicap (S 3.1.3) on the efficiency and effectiveness (Porter, 1990: 76; S 2.7; S 3.2) of social infrastructures and political institutions (SIPI) (Porter & Schwab, 2008: 46-47; S 2.7) required for Sierra Leone's national competitiveness. As indicated by Newland's 1916 quote, this has been a perennial problem (S 2.6.2). Yet, as suggested by Newland (S 1.1), the Sierra Leone of his times enjoyed clear competitive advantages in key areas, including operations of the Port of Freetown – harnessed by a reputation for discipline and cost efficiency - and strong governance institutions. The difference was that British might then enforced an artificial homogeneity in the territory that was then known as Sierra Leone - i.e. today's Western Area - that was largely populated and run by freed slaves and their descendants.

With the merger of the Western Area with the Protectorate to form independent Sierra Leone, the literature indicates that the inherent diversities needed to be actively managed to generate inter-ethnic social trust in a value system that was compatible with the sustenance of national competitiveness and prosperity of the merged entity (S2.2.2.4; Siisiainen, 2000: 22). Sierra Leoneans needed to know how the goose laid

its golden eggs and to establish an agreement on how to keep it doing so – in the common interest.

The Sierra Leonean economist, SR Dixon-Fyle, provided early indications that this essential social contract was not in place (Fyfe & Jones, 1968: 197; S 3.1.5). The editors commented (Fyfe & Jones, xii) that Dixon-Fyle advanced a “basic unanswered question...during the discussion – how are society’s rules to be enforced in the absence of an accepted sanction? Indeed...what are the society’s rules?” when “the organised sanctions of the past have lost their hold”. Sierra Leoneans appeared focussed on consumption of inherited state wealth (Anti-Corruption Commission of Sierra Leone, 2007: June 30; S 2.5.3; S 2.6) and not on the creation of new wealth offered by a devotion to the disciplined demands of national competitiveness (Porter & Schwab, 2008: 3; S 2.7; S 3.2). Gross economic mismanagement, unbridled corruption, decline and institutional collapse (Foreign & Commonwealth Office, 2010: July 1; S 1.1; S 2.6) were the inevitable consequence, well before the civil war of the 1990s.

For economic and social resurgence, Sierra Leoneans may still need that vital competitiveness-friendly social contract that is underwritten by “mutual coercion, mutually agreed upon” (Hardin, 1968: 1247). This will demand strategic Bourdieurian culture change, as piloted in chapter 5, drawing on the evidence of best practices (S 2.4.3).

### **7.3.2.2 Values, Expectations and Behaviours**

*(Individual) Integrity vs Amoralism. (Organisational) Counterproductive Work Behaviours vs Productive Work Behaviours. (Societal) Alienation & Coalition of Combatants vs Social Trust.* Running through the relevant economics (S 2.5; S 3.1; S 7.2) is a common thread that individual integrity and its collective manifestation in organisational and societal trust is, ceteris paribus, good for the efficiency and effectiveness of SIPI infrastructures that are essential to national competitiveness.

Contemporary Sierra Leone has a serious and enduring crisis of individual and collective mismanagement and corruption, documented in the contextual analysis (S2.6 & 2.7) that has decimated the economy, led to a civil war, and sharply reduced the effec-



tiveness of SIPI infrastructures (Foreign & Commonwealth Office (2010, July 1; S 1.1); National Anti-Corruption Strategy 2008-2012; S 2.5.3; The Economist (2008, 2009, 2010 Nov 25, 2011; S 2.6.1; S 2.7); Chege (2002; S 2.6.4); Marke (2009: July 14; S 2.6.3); USAID (2010; S 2.6.3); Ministry of Trade & Industry (2008; S 2.6.5); Government of Sierra Leone (2009; S 2.6.1)).

This national crisis of attitudes and incentives appears to have been manifested in the wanton public provision of private goods (S 2.5.3; S 2.6); signs of lemon-like activity (S 3.1.3; Figure 13, S 5.5.1); difficulties with Dixit's criteria for sound economic governance (S 1.1; S 2.5.3; S 2.6.3; S 2.6.5); suggestions [in three inter-linked areas of landed property, the natural environment and potable water supply in the Western Area of Sierra Leone] of Hardin's tragedy of the commons (USAID, 2010; Marke, 2009: July 14; S 2.6.3); and the elevated business risks associated with the unbridled impulses of Williamson's Contracting Man (National Anti-Corruption Strategy 2008-2012; S 2.5.3; Fyfe & Jones, xii; S 3.1.5; World Bank Group, 2008, 2011; S 2.5.2).

The primary research tool for this thesis is the ethnographic action research in Chapter 5. A supplementary cross sectional survey in chapter 6 sought preliminary evidence of the values and social beliefs of a key sector of the Sierra Leonean economy i.e. the accountants, auditors and other key financial sector persons who perform a critical gate-keeping role in economic and financial governance. Dixit (2009; S 2.5.3) highlighted the importance of this sector to the national economy; as does the Global Competitiveness Report (Schwab, 2010: 45; S 3.1.4). If a survey of the gatekeepers revealed a crisis of values and social beliefs, then the challenges of restoring Sierra Leone's national competitiveness can be deduced to be markedly more difficult than if this were not to prove the case.

The survey provided preliminary indications, subject to a more robust future research based on suitably enhanced sample sizes, that the gatekeepers were not immune to the dominant social values and beliefs indicated by the Anti-Corruption Strategy 2008-2012 (S 2.5.3).

Taken with the experiences of the action research and the contextual analysis, the supplementary cross sectional survey found *prima facie* links to the "Social Cyni-

cism” and “Societal Cynicism” dimensions identified in cross-cultural studies of social axioms at the individual and societal levels respectively (S2.3.4). Social Cynicism refers to “a negative view of human nature, a view that life produces unhappiness, that people exploit others, and a mistrust of social institutions” (Bond, Leung et al (2004a: 553)). Societal Cynicism relates to “a lower emphasis on striving for high performance”, which is unsurprising “if there is a general suspicion of the social system and a general expectation of negative outcomes” (Bond, Leung et al (2004a: 559)). It is self-evident that these findings are consistent with the synthesised literature on Sierra Leone.

The ethnographic action research (chapter 5) piloted institutional and sector-wide reforms in the financial governance sector, suggested by the literature (S 5.1.1) that would alleviate these challenges. It found broad support for Machiavelli’s assertion quoted in S 2.4.1. Institutional re-design and reform could be initiated by a few; wielding symbolically-driven social capital. However, upon evidence of fundamental change, vested interests could deploy countervailing socio-symbolic capital. The effectiveness of this response would be aided by the congruence of the values and beliefs of the vested interests with that of the wider professional community. Reform-ensuring changes to long term cultural capital of the community would be slow in forming and could not be attained within the lifecycle of the reported research (2007-2010).

However, change could persist with the supportive harnessing and deployment of powerful global cultural and symbolic capital. In this case, such supportive deployment came, inter alia, from the International Financial Reporting Standards Foundation (S 5.5.3) and the International Federation of Accountants (footnote 115; S 5.5.3); whose independent contemporaneous moves (reflecting strategic “chance” in Figure 7; S 2.7) to promote global compliance with their professional norms were congruent with the objectives of the reformist agenda. Decisive support was also received from the international head office of a professional practitioner at whom an ethical complaint was directed; indicating that the global entity shares values that are consistent with the objectives of the action research. The reformists actively sought the deployment of this international cultural and symbolic capital. Change was feasible, but would require long term commitment to strategic culture change well beyond the timelines of this research.

### 7.3.2.3 Net Information Position

*Net Information Assets (NIA) vs (NIL) Net Information Liabilities.* NIA, a construct of the researcher, are defined in Table 6 as relatively low levels of information problems in bounded rationality; likely to be associated with high human development; and with the successful generation, transmission and inter-generational reproduction of embodied and institutionalised cultural capital (S 2.2.2.3). NIL is the converse, featuring relatively high levels of information problems. As with integrity, information problems that aggravate the consequences of bounded rationality appear to be a common thread in the relevant economics (S 2.5; S 3.1; S 7.2).

Information impacts on Bourdieu's constructs of embodied and institutionalised cultural capital (S 2.2.2.3); through its systemic (S 2.2.2.6) influence on the individual's habitus (i.e. disposition of mind) and the collective fields of struggle (S 2.2.2.5) respectively. Its onward effect on competitiveness can be analysed in terms of quality, distribution, transmission, reproduction and conversion.

*Quality* of information may demand a competent educational system that provides the cognitive capacities and discourse<sup>134</sup> needed for delivering and sustaining high levels of national competitiveness. Porter and Schwab (2008: 93) recognise education as a basic as well as an advanced component of national competitiveness. Contemporary Sierra Leone has marked inadequacies in basic and advanced education (Government of Sierra Leone, 2009; S 2.6.1; Appendix X1) that handicap its ability to develop and sustain the SIPI infrastructures required to compete efficiently and effectively (Porter, 1990: 76; S 2.7; S 3.2) with its peers.

*Asymmetry* of information offers opportunities for accumulating unbridled social powers of representation, exploiting ethnic differences and moral hazards, and rent seeking (S 2.2.2.4; S 2.5.1-2.5.4); all of which may emerge more easily into situations of weak information quality. The evidence (S 2.6) suggests that Sierra Leone may be subject to this combined hazard. The consequences of high asset specificity for infra-

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<sup>134</sup> In the sense of "the capacity of orderly thought or procedure" on a subject – Merriam-webster.com online dictionary; accessed 16 June 2011

structure development are considered in S 3.1.5. In addition, the combination of the low asset specificity of the critical (Porter, 1990: 74-76) knowledge and human resources with bounded rationality and opportunism may explain the serious problem of a mass brain drain from developing countries including Sierra Leone to the developed world. This loss of, inter alia, competent managers of essential SIPI infrastructures, may have features of a multi-person prisoner's dilemma (S 3.1.5) in its consequences for national competitiveness and, eventually, national standards of living.

*Transmission* of information may be a function of the quality of SIPI infrastructures; including the relative strength of a society's literary culture<sup>135</sup>; and will be central to strategic culture change. Knott, Muers & Aldridge (2008: 5-6; S 2.4.3) noted that the classical use by governments of incentives, legislation or regulation (such as the Anti-Corruption Commission; S 2.5.3) to encourage behaviour change may not succeed where 'cultural capital' factors (such as the counterproductive values noted in Sierra Leone) are also important determinants of a citizens' behaviour. Individuals appear to respond to classical incentives and information in a more 'ecological' manner than previously thought – i.e. their response depends, to a significant degree, on the environmental and psychosocial circumstances in which they operate; which may, inter alia, be subject to the rigidities imposed by multi-person prisoners' dilemmas (S 3.1.5). Classic behaviour change mechanisms must be supplemented by sustained long term culture change processes such as that illustrated in Figure 4 of S 2.4.3; and piloted in chapter 5. Building these SIPI institutions to transmit the merit of positive work values and disciplines, on the evidence of chapter 5, may require painstaking, long-term commitment that is driven by key stakeholders in each professional sector.

*Reproduction* of information is an inter-generational task. In addressing the challenges posed by bounded rationality, Hardin held that education to address information problems cannot be a once-off goal, but must be constantly refreshed across succeeding generations (Hardin, 1968: 1245) to avoid social relapses. A failure to refresh positive social values may account for the startling difference between the responsible collective discipline, work, environmental and social ethics of Freetown residents re-

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<sup>135</sup> A primarily oral culture, such as contemporary Sierra Leone, with its high level of illiteracy, is – ceteris paribus – inherently subject to less accurate transmissions of information; relative to a culture that is highly literate with a system of written communication of knowledge and information. It may not only be literacy that matters, but also the respect accorded to written communications as an essential element of the process of building Porter's competitive "knowledge resources" (Porter, 1990:75).

corded by Newland (1916: 10; S 1.1) and the competitiveness-eroding social abandon reported by the Sierra Leone National Anti-Corruption Strategy 2008-2012 (S 2.5.3); USAID (2010); and Marke (2009: July 14); S 2.6.3.

*Conversion* of information assets into economic capital is critical to competitive advantage. Porter (1990: 76) notes that “it is not mere access to factors, but the ability to deploy them productively that takes on central importance to competitive advantage. “Skilled human resources and knowledge resources” were seen as probably the two most important factors for deploying, upgrading and sustaining competitive advantage (1990: 80). As evidenced by the apparent deterioration in Sierra Leone’s competitiveness since the days of Newland (1916), these information assets are “particularly depreciating assets” (Porter, 1990:80). The sustained conversion of information assets into economic capital requires the completion of a virtuous cycle through inter-generational reproduction and upgrading of knowledge, values and behaviours<sup>136</sup>. This is represented in the theoretical framework (Figure 10; S 3.3) by the two-way connector between constructs 7 and 11.

The preponderance of evidence suggests that Sierra Leone endures Net Information Liabilities that depress its national productivity and its national competitiveness (Figure 9; S 3.2).

### **7.3.3 Agents of Change**

***Strategic Complementarity (SC) vs (SS) Strategic Substitutability.*** There is evidence (S 1.1; S 3.1.6) that the decisions of a powerful few leaders have had seriously adverse impacts on the economy and essential social institutions of Sierra Leone. Key politicians have been accused of “blatant endorsements and legitimization of corruption in the country” (Anti-Corruption Commission, 2007: 13; S 2.5.3). The Economist (2010, Nov 25; S 3.1.6) warned against “repeating the past, when a kleptocratic President, Siaka Stevens, made secret [mining] extraction deals for his own benefit”. Chege (2002: 152; S 2.6.4.2) wrote of Siaka Stevens’ “incalculable long-term damage inflicted on public institutions and political legitimacy by misguided policies”. There

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<sup>136</sup> Strictly, this cycle will involve both transmission of information assets between peers and its reproduction across the generations.

is prima facie evidence of the operation of Fehr & Tyran's strategic complementarity (S 2.5.4). Yet, Sierra Leoneans appear heavily invested in the symbolic values of the era: the main street of the capital is still named after the President denounced by The Economist and by Chege.

It is possible that the differing pre- and post - independence structures of social polarisation and distance (S 2.2.2.4; S 2.5.4; S 3.1.3; S 7.3.2) have made Sierra Leone a fertile ground for the destructive impact of strategic complementarity. It is unlikely that social fragmentation, common to most African countries, will account for this marked underperformance of the contemporary society. It is noteworthy that neighbouring Liberia, with a similar history of polarisation and distance has endured comparable levels of social and economic collapse in the contemporary era.

The evidence of the action research in chapter 5 (S 7.3.3) suggests that it will be difficult, but not infeasible, for private leadership to stimulate conditions that will favour strategic substitutability in rebuilding SIPI institutions; and a consequent resurgence in Sierra Leone's national competitiveness.

### ***7.3.4 Cultural Influences on Micro-economic Competitiveness***

#### **7.3.4.1 Introduction**

Porter's Diamond was identified (Porter & Schwab, 2008:45-49; Figure 1(b); S 1.3.3) as a key contributor to the understanding of micro-economic competitiveness. The primary elements are considered in this section for their interaction with the socio-economic agents of the ToW in the Sierra Leone context.

#### **7.3.4.2 Factor Conditions**

Factors of production are the inputs necessary to compete in any industry, including labour, arable land, natural resources, capital and infrastructure (Porter, 1990: 73-74). But comparative advantage in the possession of factors does not assure prosperity; and may only confer "fleeting advantages" (Porter, 1990: 15; S 2.7; S 3.2). Mining, Tourism and Land Management are seen as three key areas offering comparative advantages in the factors of production, that can have "a significant impact on economic growth" (Government of Sierra Leone, 2009; S 2.6.1). Currently, the country appar-

ently suffers from marked inefficiencies in its ability to develop these comparative advantages in land (S 2.6.3) and mining (footnote 60 ; S 2.5.3) in the common interest. The tourism industry has collapsed from its relatively strong position of the 1980s (PAi & FJP, 2008: 3-16). Porter suggests that the factors most important to competitive advantage may not be inherited, but are “created within a nation” (Porter, 1990: 74; Porter & Schwab, 2008: 51). These are likely to include the essential SIPI institutions that must ensure enlightened self-interest, accountable and sound economic governance (Dixit, 2009; S 2.5.3).

#### **7.3.4.3 Demand Conditions**

Porter (1990: 86) predicts that the quality of home demand may be more important than its quantity for determining the competitive advantage of enterprises operating in a country. Sophisticated customers provide challenging conditions for home enterprises that equip them to compete in external markets, where customers may be equally or less demanding. The evidence of the research (S 2.6.5) indicates that Sierra Leonean enterprises do not enjoy these advantages and are likely to be poorly equipped to compete in their home market and in external markets. A general raising of standards and expectations of service and professional delivery, as piloted in the action research in chapter 5, may provide the foundations for improvements in home demand. Porter & Schwab (2008: 50) have also confirmed the potential for stringent regulation, a key action research objective, to lead companies to make early investments that improve productivity.

#### **7.3.4.4 Related & Supporting Industries**

Porter (1990:100-107) identified that national advantage is conferred by the presence in a country of supplier industries or related industries that are internationally competitive.

Sierra Leone is endowed with large deposits of industrial minerals, abundant fertile agricultural land, a deep natural harbour; and world class, beaches. Mining, Tourism and Agriculture are seen as offering comparative advantages in the factors of production (Government of Sierra Leone, 2009; S 2.6.1). As indicated by S 2.6.5, the development of basic industries in all three areas is at an early stage, as the country seeks to overcome its long term challenges of governance, market, information and integrity

failures. Consequently, none of these economic sectors currently offer internationally competitive actors in supplier or related industries.

The development of both home based suppliers and related industries depends on the rest of the Diamond (Porter: 1990: 107), as well as the macro-cultural influences examined in S 7.3.2. The cultural factors that, for instance, have been noted lead to significant weaknesses in the demand conditions for Sierra Leone, are unlikely to support the development of competitive related and supporting industries – for which the competitive rivalry stimulated by home demand is often a necessary ingredient.

#### **7.3.4.5 Firm Strategy, Structure & Rivalry**

National advantage develops where there is a good match between the priorities and choices of firms and the sources of competitive advantage in a particular industry. Porter (1990: 107-124) noted key choices that must be made:

- *The way in which firms are managed and choose to compete.* This is significantly affected by national culture. In the case of Sierra Leone, the indication of Social Cynicism as a social axiom operating at the individual and organisational level is a serious handicap on the capacity of firms to compete efficiently and effectively. Investor and management concern about rent seeking behaviour among management and staff requires a high investment in policing costs if firms are to grow. The evidence (S 2.6.5) indicates that most firms remain small and closely held. Net information liabilities, especially growing lapses in the output of the educational sector, further hamper the ability of firms to grow and compete effectively. Even in the case of the newly expanding mining sector, contemporaneous evidence from the mass media indicates that companies are importing staff from Europe to undertake junior technical work as they find it difficult to source disciplined and competent manpower locally. It is also possible that the weaknesses of integrity that may permeate regulatory authorities may allow unprincipled investors the opportunity “push the envelope” in this regard as it offers an unorthodox method for concealing the remittances of undeclared profits.
- *Company and individual goals.* Company goals are informed by the habitus of the dominant group in the Bourdieurian fields that comprise the firm. To the extent that these are informed by Social Cynicism, they are unlikely to be congruent with



the demands of national competitiveness. If the commanding heights of a company are informed by Social Cynicism, the mechanisms of strategic complementarity are likely to generate a vicious cycle of counterproductive work behaviours among the entire workforce that would ultimately threaten the survival of the firm.

- *The influence of National Prestige/Priority on Goals.* Porter (1990: 115) observed that nations tend to be competitive in activities that are admired or depended upon. These are the activities from which national heroes and champions emerge. Unfortunately, contemporary Sierra Leoneans – unlike their distinguished ancestors who were leading lights of West Africa - have few such positive role models who offer a source of competitive Bourdieurian symbolic and cultural capital. As indicated by this research (S 2.5.3; S 2.6.4; S 7.3.3), the country is still heavily invested in national symbols who are associated in the literature with the establishment of national values and priorities that have apparently created the counterproductive expectations and behaviours of Social Cynicism.
- *The importance of Sustained Commitment.* Porter (1990: 115-117) commented on the importance of the commitment of capital and human resources to an industry as it seeks to evolve competitiveness. Sierra Leone, as a result of long term mismanagement and the civil war of the 1990s, has seen a dramatic flight of its scarce talent to the developed world. Consequently, the ability of the country to mobilise capital resources and to develop competent and principled management and staff have been severely undermined. Social Cynicism, if it persists as a feature of social expectations, is unlikely to reverse this trend.
- *New Business Formation.* Evidence in S 2.6.5 found that the rates of new business formation in Sierra Leone is low, even by the globally weak standards of sub-Saharan Africa. There have been significant reforms, within the period of this research, in the governmental institutional infrastructures; to allow –inter alia - for cost-effective and the timely set-up of companies. However, there is as yet, limited evidence of positive results. Again, the prevalence of adverse national social and business axioms, as well as increasing levels of net information liabilities may be constraining factors.

#### **7.3.4.6 Government**

Government can influence (and be influenced by) each of the other determinants of the Diamond either positively or negatively (Porter, 1990: 127). S 2.6.4 indicates that

the long term decline of Sierra Leone was propelled by appalling government failures of leadership and management. This may have been a source of economically ruinous strategic complementarity (S 7.3.3). There is an increasing awareness of the need for the reform of governance, as evidenced by the Government's development of "An Agenda for Change" (S 2.6.1).

The action research in Chapter 5 has been communicated to the highest levels of government as a sectoral contribution to this Agenda. The Government has also established an "Attitudinal and Behavioural Change Commission" that is charged with advocacy of reforms that are intended to address the challenges of counter-productive values, axioms and behaviours that appear to permeate all levels of society (Anti-Corruption Commission, 2007; S 2.5.3).

This research appears to be the first scientifically rigorous study of this national challenge and of the requirements for successful systemic reforms. As evidenced by the experience of the action research, this task will be difficult and will require long term sustained commitment that may be jeopardised by the structural flaws of ethnically divisive politics within a democratic dispensation (S 2.2.2.4). As noted by The Economist magazine in 2011 (footnote 74; S 2.7), there appear to still exist "bad apples in the barrel" within the governance system. Political will for change – at the highest level – appears to have recently emerged, as evidenced by the significant increase in the legal powers of the Anti-Corruption Commission during the period of this research. The question is whether this political will can be sustained in the inevitable process of changes in leadership, given the ritual opportunism and near sightedness that is generated by the cycle of "winner takes all" democratic elections that exist within a seriously fragmented society. This risk is rendered acute by the contemporary chance events forecast below.

#### **7.3.4.7 Chance**

The rise of China and other emerging competitive countries during the period of this research has offered Sierra Leone an opportunity for economic resurgence due to increasing global demand and prices for its natural resource endowments in industrial minerals. In the context of the well known "resource curse" (Porter & Schwab, 2008: 45) this poses a major challenge to Sierra Leone's weak governance, social and cul-

tural infrastructures (see footnote 60) which is fittingly expressed in the words of an Economic Adviser to the Government:

“...Fifty years on, Sierra Leone is once again poised to receive considerable income flows from its natural resources. Failure to manage this wealth and reduce poverty will inevitably put us on the trajectory of the downward spiral to instability and eventual conflict... The intention is to alert the entire spectrum of political tendencies in the country to what lies ahead. It is equally to spur our intellectuals – who seem content to grumble on the sidelines because not so many political leaders listen to the advice of intellectuals, or their own nationals with extensive international experience, and who have proven themselves externally – to fashion and configure options for our leaders... I must also stress that I deliberately omit the ... vexatious issue of the relative poor returns to the country from our minerals that could be so much more, with better negotiations and more effective monitoring...”.

Extract from the Professor Kwame Adjei Memorial Public Lecture, delivered by HP McCleod on the topic “Managing National Wealth and Reducing Poverty” on 11 November 2010.

## **7.4 Prospects for Future Research**

This research was exploratory and did not seek to provide definitive evidence of the systemic inter-relationships through which culture influence the national competitiveness of Sierra Leone. However, it does propose a hypothesised structural equation model (SEM) for determining these relationships (see Appendix RM 5). The testing of the model, which will require a significant increase in sample size, is outside the scope of this thesis and is thus featured as a possible focus of future research.

Research may be required – using the standard research instruments of existing global surveys- into the impact of the national distribution of personality traits (S 2.3.2) on the national culture. No research was conducted in this area within this thesis. The assessment of the validity of the findings of this research would benefit from the administration of standard cross-cultural survey instruments on the national distribution of values (S 2.3.3). Similar research, using global survey instruments of social axioms (S 2.3.4), may be needed to conclude on the indicative findings of Social Cynicism (Chapter 6) in Sierra Leone.

The use of principal components analysis and ANOVA for a more robust analysis of the supplementary cross sectional survey documented in Chapter 6 will be facilitated by a suitably enhanced sample size.

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## **Appendix RM 1: A Summary of Key Issues to Consider when Evaluating the Quality of Qualitative Research (Fossey et al, 2002: 724-725)**

## Appendix RM1-A: Fossey's Criteria for Assessing Qualitative Research

*Table 3. A summary of key issues to consider when evaluating the quality of qualitative research*

Criteria	Considerations
<b>A. Methodological rigour</b>	
<i>Congruence</i>	<p>Research design</p> <ul style="list-style-type: none"> <li>– Does the chosen methodology (i.e. philosophical/theoretical approach) 'fit' the research issue?</li> <li>– Do the methods used 'fit' with the chosen methodology?</li> <li>– Is the study conducted in a way that is congruent with the stated methodology (i.e. philosophical/theoretical approach)?</li> </ul>
<i>Responsiveness to social context</i>	<p>Emergent research design</p> <ul style="list-style-type: none"> <li>– Was the research design developed and adapted to respond to real-life situations within the social settings in which it was conducted?</li> </ul> <p>Sampling, data gathering and analysis</p> <ul style="list-style-type: none"> <li>– Did the researcher's engage with participants, and become familiar with the study context?</li> </ul>
<i>Appropriateness</i>	<p>Sampling</p> <ul style="list-style-type: none"> <li>– Were the sampling strategies suitable to identify participants and sources to inform the research question being addressed?</li> </ul> <p>Data collection</p> <ul style="list-style-type: none"> <li>– Were suitable data gathering methods used to inform the research question being addressed?</li> </ul>
<i>Adequacy</i>	<p>Sampling</p> <ul style="list-style-type: none"> <li>– Have sufficient sources of information been sampled to develop a full description of the issue being studied?</li> <li>– Is a detailed description of the people who participated, how they were sampled, their levels and types of participation provided?</li> </ul> <p>Data gathering and analysis</p> <ul style="list-style-type: none"> <li>– Is there a detailed description of the data gathering and analytical processes followed?</li> <li>– To what extent did analysis inform subsequent data gathering in a cyclical (iterative) manner during the research process?</li> <li>– Were multiple methods and/or sources of information weighed in the analysis?</li> <li>– Were methods of gathering and recording/documenting data sensitive to participants' language and views?</li> <li>– Were corroborating, illuminating, and rival accounts gathered and analysed to explore multiple aspects of the research issue?</li> </ul> <p>Written report</p> <ul style="list-style-type: none"> <li>– Is the description of the methods detailed enough to enable the reader to understand the context of what is being studied?</li> </ul>
<i>Transparency</i>	<p>Data collection and analysis</p> <ul style="list-style-type: none"> <li>– To what extent have the processes of data gathering and analysis been rendered transparent?</li> <li>– How were rival/competing accounts dealt with in the analysis?</li> <li>– To what extent do the processes of data gathering and analysis give privilege to participants' knowledge?</li> </ul>

Table 3. Continued

Criteria	Considerations
<b>B. Interpretive rigour</b>	
<i>Authenticity</i>	<p>Presentation of findings and interpretations</p> <ul style="list-style-type: none"> <li>– Are participants' views presented in their own voices, that is, are verbatim quotes presented?</li> <li>– Are a range of voices and views (including dissenting views) represented?</li> <li>– Would the descriptions and interpretations of data be recognizable to those having the experiences/in the situations described?</li> <li>– To what extent were power relations in data collection and analysis taken into account, for example, were participants involved in documenting, checking or analysing data, or reviewing the analysis?</li> </ul>
<i>Coherence</i>	<p>Presentation of findings and interpretations</p> <ul style="list-style-type: none"> <li>– Do the findings 'fit' the data from which they are derived, that is, are the linkages between data and findings plausible?</li> <li>– What proportion of the data is taken into account?</li> <li>– Have the perspectives of multiple researchers (e.g. research team) been taken into account, e.g. are corroborating and competing elements considered?</li> </ul>
<i>Reciprocity</i>	<p>Data analysis, findings and interpretations</p> <ul style="list-style-type: none"> <li>– To what extent were processes of conducting/reviewing the analysis/negotiating the interpretations shared with participants?</li> </ul> <p>Written report</p> <ul style="list-style-type: none"> <li>– Were participants involved in presenting the study?</li> </ul>
<i>Typicality</i>	<p>Written report</p> <ul style="list-style-type: none"> <li>– What claims are made for generalizability of the findings to other bodies of knowledge, populations, or contexts/settings?</li> </ul>
<i>Permeability of the researcher's intentions, engagement, interpretations</i>	<p>Findings and interpretations</p> <ul style="list-style-type: none"> <li>– Is the researcher's role transparent in the interpretive process?</li> <li>– Did the study develop/change the researcher's initial understanding of the social worlds/phenomena studied?</li> </ul> <p>Written report</p> <ul style="list-style-type: none"> <li>– Are the researcher's intentions, preconceptions, values, or preferred theories revealed in the report?</li> <li>– Is the researcher's personal experience during the research process made explicit?</li> </ul>



## Appendix RM1-B: Assessing Safeguards against Researcher Bias using Fossey's Criteria for Assessing Qualitative Research

Fossey's Criteria (App S1)	Consideration (App S1)	Responsiveness of this action research
A. Methodological rigour		
A1. Methodological congruence	Research Design	Yes, the transformative objective "fits" the ethnographic action research tool within a phenomenological paradigm. The methods detailed in section 5.2.3 (stakeholder analysis, influence mapping etc) are congruent with the assessment of the competition for influence and resources within a Bourdieurian concept of the "economy of practices" (S 2.2.2). The analytical codes shown in section 5.3.2 Exploration of Data through Coding are similarly congruent.
A2. Responsiveness to social context	Emergent research design	Yes, during the supervision of this research, the design and scope of this action research component was redefined to allow for restrictions of access, time and resources encountered in its execution. Further, the mixed methods design emerged from this process as a means to enhance reliability and generalisability. The supervisor was kept informed of these developments which were reflected in successive drafts of this thesis.
A2	Sampling, data gathering and analysis	Yes, the researcher was deeply involved with other participants and played a key role in shaping the study context. Access to data was guaranteed by the key institutions involved in the research; and the researcher's role ensured free access to all relevant information.
A3 Appropriateness	Sampling	Yes, identification of participants and sources to inform the research question was assured by the immersion and key role of the researcher in the action research.
A3	Data Collection	Yes, data gathering methods were full in scope and suitable to address the research question. They included access to correspondence and official minutes of meetings as well as formal (recorded) and informal (unrecorded) interviews and discussions.
A4 Adequacy	Sampling	Yes, all records of the Institute of Chartered Accountants of Sierra Leone pertaining to the action research objective were accessed due to the key role played by the researcher which necessitated his inclusion, by the Secretariat, in all correspondence and minutes. Although the main body of this thesis has rendered the identity of the

Fossey's Criteria (App S1)	Consideration (App S1)	Responsiveness of this action research
		<p>participants confidential, the detailed evidence referenced in this chapter provides a detailed description and identity of the persons who participated in this research, their role, levels and types of participation. The availability of these objective records (including hundreds of emails- listed in App S 1) is a major tool to assure the integrity of the recorded research.</p>
A4	Data gathering and analysis	<p>Yes, section S 4.4 and S 4.5 plus this chapter (specifically section 5.2.3) provide detailed descriptions of the data gathering and analytical processes followed.</p> <p>The researcher was intimately involved in analysis and advocacy to attain the research objective. This led to cyclical data creation (through the actions of the participating individuals) and simultaneous accumulation (through the records shown in Appendix AR1 in an iterative manner. The interviews recorded in Appendix AR2 were obtained due to the perceived need for objective records of the views of key participants from all perspectives on the events of the research period.</p> <p>Yes, multiple formal methods and sources of information were obtained and recorded in Appendices AR1 -AR4. This was in addition to the informal (unrecorded) sources gained through the personal interaction of the researcher with other participants and stakeholders. The unrecorded sources served to provide a framework for the understanding of the formal records. However, care was taken to ensure that the conclusions recorded are supported by the formal evidence. This was not difficult given the volume and quality of the available formal evidence. The volume was potentially overwhelming given the time available for the research and the restrictions on size of the thesis. Consequently, the time period covered by the detailed analysis in App AR3 to AR4 had to be restricted to fit within the feasible parameters.</p> <p>Yes, data gathering and recording fully reflected participants' language and views. The correspondence listed in Appendix AR1 (with extracts and analysis in Appendices AR3 &amp; AR4) include verbatim reports. The interviews recorded in Appendix AR2 faithfully record the language and views of the participants. These sources enabled</p>

Fossey's Criteria (App S1)	Consideration (App S1)	Responsiveness of this action research
		the exploration of multiple including conflicting perspectives on the research objective. Two key participants who strongly opposed the objectives of the researcher were formally approached to provide interviews for Appendix AR2 although they declined to participate. Their views were, however, clearly recorded in the correspondences, documents and analyses in Appendices AR1 & AR3-AR4.
A4	Written report	Yes, there is detailed description of the sampling, events, data gathering and collection to enable the reader to understand the study context.
A5 Transparency	Data collection and analysis	<p>Yes. Appendices AR1 to AR4 provide a complete listing of data collected and detailed analysis that forms the foundation of the high level analysis and conclusions of this chapter. This is clearly described in section S 4.5.1 Data Analysis – .</p> <p>Yes. Rival and competing influences were detailed in Appendices AR1 to AR4; and the impacts of these influences were transparently reported using the methods detailed in section 5.2.3 (influence mapping etc).</p> <p>The extent of the knowledge of key participants on the primary factors that shape the research objectives was explicitly addressed in the interviews recorded in Appendix AR4.</p>
<b>B. Interpretive Rigour</b>		
B1. Authenticity	Presentation of findings and interpretations	<p>Yes, verbatim quotes are presented within this chapter and in Appendices AR2 to AR4.</p> <p>Yes, a range of voices (including those of dissent) are given. Where dissenting voices were proven right by the outcome of events, this is recognised (e.g. the views of the “external consultants” identified as “professional sector” actor #9 in section 5.4). The researcher is on record as disagreeing with their opinion on some matters (Appendix AR 3) on which the consultants were subsequently proven right (Appendix AR4).</p> <p>No. A key limitation of mixed methods research design is that the full “democratic and dialogical” (Denzin, 2005:9-10) process of involving participants in documenting and checking data collection and analysis is often infeasible for reasons of the breadth and scope of mixed methods which limits the time available for such actions.</p>

<b>Fossey's Criteria (App S1)</b>	<b>Consideration (App S1)</b>	<b>Responsiveness of this action research</b>
		However, the researcher deployed coping mechanisms via the liberal use of verbatim accounts of differing perspectives.
B2. Coherence	Presentation of findings and interpretations	Yes, the linkage of the conclusions with the data is assured by the “drill down” capability provided by the clear links between this chapter and Appendices AR2 to AR4 and, ultimately, to the original documents listed at Appendix AR1.
B3. Reciprocity	Data analysis, findings and interpretations	No. The limitations of mixed methods research in this regard was noted in B1 above. However, the interviews recorded in Appendix AR4 (and referenced within this chapter) sought to explicitly involve key participants from all perspectives in the analysis and interpretation of the primary events of the action research period.
B4. Typicality	Written report	The claims for generalisability are not derived from the results of this chapter alone. They are derived from the power of the mixed methods research design which includes historical and literature research (chapter 2) and quantitative cross sectional research (chapter 6). This strength of mixed methods (noted by Hanson, Creswell et al, 2005: 224 ) is believed to outweigh the disadvantages noted in B1 & B3.
B5. Permeability of the researchers' intentions, engagement, interpretations	Findings and interpretations	Yes. The researcher's role is clearly identified in the interpretive process including the limitations noted in B1 & B3 and the coping mechanisms deployed.  Yes. The study refined the understanding of the researcher of the social world being investigated. It largely affirmed the prior expectations created by the evidence of the literature review (Machiavelli's Problem in S 2.4.1 and the impact of the socio-economic phenomena of section S 2.5). These were also supported by the results of the cross sectional research in chapter 6.
B5	Written report	Yes, the researchers' intentions, preconceptions, values and theoretical framework are clearly stated.  Yes. The researchers' personal experience during the research is vividly recorded.

Source: based on the demands of Fossey et al (2002)

## **Appendix RM 2: Detailed Steps in the Development of a Cross Sectional Survey**

RM 2 -A	Guide to Contents of Appendix RM 2		
Reference within this Appendix	Description	Hyperlink	Link to main chapter of thesis
RM 2 -A	Guide to Contents of Appendix RM 2	Not applicable	Not applicable
RM 2 -B	Notes on the process of generating Candidate Statements for a Likert-Type Scale in a Cross Sectional Survey	<a href="#">Candidate Statements!A1</a>	RM 4.4.2
RM 2 -C	Evaluation by Judges of Candidate Statements for a Likert Scale in a Cross Sectional Survey	<a href="#">Evaluation of Likert Candidates!A1</a>	RM 4.4.2
RM 2 -D	Allocation of Judges of Candidate Statements to Quartiles based on Average Scores	<a href="#">Evaluation of Likert candid (2)!A1</a>	RM 4.4.2
RM 2 -E	Formatting of Quartiles 1 and 4 groups of Judges data for import into PSPP statistical software	<a href="#">Evaluation of Likert candid (3)!A1</a>	RM 4.4.2
RM 2 -F	Pearson Correlation Matrix Output from PSPP statistical software for 81 Likert candidate statements evaluated by 7 Judges	<a href="#">Evaluation of Likert candid (4)!A1</a>	RM 4.4.2
RM 2 -G	Correlation of the 81 Candidate Statements with the cumulative Item-Total sorted by Item-Total Pearson Correlation Output	<a href="#">Evaluation of Likert candid (5)!A1</a>	RM 4.4.2
RM 2 -H	Output of PSPP statistical tests on the paired samples of Quartiles 1 and 4 Judges	<a href="#">Evaluation of Likert candid (6)!A1</a>	RM 4.4.2
RM 2 -I	Final Selection of Statements for a Likert-Type Scale from 81 Candidate Statements	<a href="#">Final Choice of Candidates!A1</a>	RM 4.4.2
RM 2 -J	Raw first version of a combined Likert Scale of Anomia statements and Honesty statements	<a href="#">Combined Likert Scale v1!A1</a>	RM 4.4.2
RM 2 -K	Refined Combined Likert-Type scale version 2	<a href="#">Combined Likert Scale v2!A1</a>	RM 4.4.2
RM 2 -L	Final Likert-Type scale for a cross sectional survey	<a href="#">Final Likert Scale v3!A1</a>	RM 4.4.2
RM 2 -M	Demographic questionnaire administered prior to the main survey	<a href="#">Demographic data!A1</a>	LS 3.4

The application of the Churchillian process (Appendix RM 3) to the development of the custom (“honesty”) element of the Likert type scale is detailed below. To manage the size of the appendices, certain sections of this appendix have been archived; and are available upon request: Appendix RM2 – B, C, D, E, F, G, H, J & K

1. Specification of the domain of the construct (stage 1). This was presented in section 4.2.2.2.
2. Development of a focus command (Stage 1): “Generate statements that describe specific attitudes that people might have towards honesty and dishonesty” (Appendix RM 2 – B). This was the instruction given to the volunteers, selected from the researchers’ associates and family, who have intimate knowledge of the country context. This intimate knowledge was essential to the ensuring the relevance of the eventual survey statements and their validity in the research context. The focus command applied the principle of DeVellis (2003: 60) to “determine clearly what it is you want to measure”. The phrasing of the focus command allowed for the emergence of statements that were positively worded and others that were negatively worded relative to the construct of “honesty”. The purification process noted in the preceding paragraphs was designed to cope with the dangers noted by DeVellis (2003:70) of the potential for positive and negative wording within a survey to confuse respondents. The attention given by the researcher to checking on the understanding of the respondents by reference to pre-prepared guidance was an important quality assurer.
3. With the focus command in mind, the volunteers generated a large number of statements (81 in number- see Appendix RM 2- C). This number amply complied with the call from DeVillis (2003:66) that “the larger the item pool, the better”. It also comfortably exceeded his recommended ratio of 4:1 of candidate measures to the number of statements expected on the final scale. The final “honesty” scale shown in the “refined statement” column of Appendix RM2-L is 11 items<sup>137</sup> i.e. a ratio of almost 8:1. The volunteers included the researcher and a group of persons (4) from Sierra Leone of mixed ethnicity; plus one person of Nigerian stock. This fulfilled Churchill Stage 2.

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<sup>137</sup> The “honesty” items are shown in the “source” column as “original construct” to distinguish them from the GSS Anomia statements.

4. Collection of data for purification of the candidate measures (Stage 3). The researcher requested a group of judges (who had also participated in the generation of the statements) to rate all of the 81 candidate statements. The judges equate to the requirement by DeVellis (2003: 85) to “have the initial item pool reviewed by experts”; in this case, persons with an intimate knowledge of the country and regional context. The judges<sup>138</sup> were told that the exercise did not require their opinion of the veracity of the candidate statements. Instead, applying DeVellis (2003: 86), they were to judge how favourable each candidate statement (*if it were widely held to be true in society*) is with respect to the construct of interest – i.e. the nurturing of a culture of honesty (Appendix RM 2- C). The rating used a 1-to-10 rating scale where:

1= strongly unfavourable to the concept

2 to 4= somewhat unfavourable to the concept

5= undecided

6 to 9= somewhat favourable to the concept

10= strongly favourable to the concept

5. Purifying the measures and selecting a shortlist of candidate items (Stage 4). The next step was to compute the intercorrelations (Appendix RM 2 – F) between all pairs of items, based on the ratings of the judges. In making judgements about which items to retain for the final scale the principles applied included:
- a. A general bias against items that have a low correlation with the total (summed) score across all items (Appendix RM 2 –G).

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<sup>138</sup> The researcher participated in the generation and in the judgement of statements. He personally administered the survey to all respondents. He is not one of the respondents of the survey.



- b. For each item, the average rating for the top quarter of judges and the bottom quarter was computed (Appendix RM 2 –D & E). Then, a t-test of the differences between the mean value for the item for the top and bottom quarter judges was performed (Appendix RM 2 – H).
  - c. Higher t-values mean that there is a greater difference between the highest and lowest judges. In more practical terms, items with higher t-values are better discriminators, so there is a bias towards retaining those items. The researcher applied context-specific judgement<sup>139</sup> about which items are most sensibly retained (Appendix RM 2 – I). In general, the goal was to have a relatively small number of items on the final scale which have high Item-Total correlations and high discrimination (e.g., high t-values). Calculations of Cronbach's alpha on the judges' evaluations of the long list of candidate statements indicated values in excess of 0.8 even when reverse coded items were not removed. This provided preliminary assurance on the reliability of the constructs.
6. Administering the Scale (Stage 5). The Likert-type scale was now ready for use (Appendix RM 2 – J, K, L & M); subject to the parallel continuation of checks for purification of the custom survey statements as discussed immediately prior to this explanation of the process. Each respondent was asked to rate each item on a response scale. It was decided to use a forced-choice response scale with an even number (4) of responses and no middle neutral or undecided choice (similar to a Thurstone scale). In this situation, the respondent is forced to decide whether they lean more towards the “agree” or “disagree” end of the scale for each item.
  7. The final score for the respondent on the scale is the sum of their ratings for all of the items (this is why the Likert is sometimes called a "summated" scale).
  8. Analysis and results (stages 6 to 8). These are reported in Chapter 6. The analysis follows standard statistical processes (Field, 2009: 628; Ji-ang et al, 2009: 19) for the use of exploratory factor analysis to understand the structure of the latent variables being measured by the survey

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<sup>139</sup> The detailed method by which a selection of preferred statements was made is documented in Appendix RM 2. Eleven original construction statements were retained to be added to the nine item internationally pre-defined anomia statements giving twenty statements in total.

(honesty and alienation); and to assess the construction of the survey instruments including its reliability (Field, 2009: 673-681; Jiang et al, 2009: 20). The results for various groupings of respondents (guided by the research objectives and hypotheses – S 3.4.4) are analysed to detect and report on significant differences and to conclude on the hypotheses presented.

This survey was administered using AVAS-Adaptive Analog Visual Scales software that is satisfactorily reviewed in the literature (Marsh-Richard, Hatzis, Mathias, Venditti, and Dougherty, 2009) and made freely available on the internet<sup>140</sup>. The use of AVAS software also provided the opportunity for the collection of data on the response latency<sup>141</sup> of participants in the cross sectional survey.

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<sup>140</sup> Downloaded from [www.nrlc-group.net](http://www.nrlc-group.net) on 30 May 2010.

<sup>141</sup> Response latency studies examine the relationship between participants' response to survey statements and the response latency i.e. the time taken to respond to a survey statement between different participants in a survey. For example, see Akrami, Hedlund & Ekehammar (2007). The data was collected by the AVAS software but was not analysed in the current research; as it was not considered to be mission-critical. The data is therefore available for future research purposes that may require its use.

RM 2 -I	Final Selection of Statements for a Likert-Type Scale from 81 Candidate Statements									
Selection	ID	Statement	Item-Total Pearson Correlation	Sig. (1-tailed)	N	Description	Note	Average rating by Q1 judges	Average rating by Q4 judges	Average rating by Q2-3 judges
	64	S64	+Infinit	0	7	Everyone is entitled to grab what they can whilst they have the opportunity to do so		1	1	1
Y	65	S65	+Infinit	0	7	Everyone is entitled to grab what he can from something that belongs to government		1	1	1
Y	30	S30	0.29	0.27	7	It is understandable for someone to cheat in his exams if he knows that most of his class will be cheating	3	1	1	1.7
Y	39	S39	0.68	0.05	7	I would permit my child to marry a dishonest but prosperous person		1.5	1	1
	13	S13	0.59	0.08	7	Pressure to look after a large extended family pushes people to steal money		1.5	1	1.7
	2	S2	0.49	0.13	7	There is no culture of honesty		1.5	1	1.3
	27	S27	0.45	0.15	7	Loans do not really have to be repaid if there is no pressure to pay them		1.5	1	2
	59	S59	0.3	0.26	7	Honesty as a virtue is the least attractive		1.5	1	2
	55	S55	0.93	0	7	Honesty does not win contracts		2	1	1.3
	1	S1	0.79	0.02	7	There is no harm done in dishonesty		2	1	1.3
	26	S26	0.79	0.02	7	Lying should not be taken seriously		2	1	1.3
	36	S36	0.79	0.02	7	If I can get away with being dishonest, then all well and good		2	1	1.3
	24	S24	0.62	0.07	7	Money buys serious respect with no questions asked about how the wealth is earned		2	1.5	1.7
	48	S48	0.47	0.14	7	Honesty is not worth the while as you will lose out in the long run		2	1	1.3
	66	S66	0.46	0.15	7	Everyone is dishonest until proven otherwise		2	1	3.7
	17	S17	0.41	0.18	7	People lack self esteem and do not mind being known as dishonest		2	1	1.7
	29	S29	0.27	0.28	7	Its not my business to correct my co-worker's misunderstanding of his task		2	1	3
	78	S78	0.22	0.32	7	Dishonest people always seem to do well		2	1	2
	10	S10	-0.15	0.38	7	Secondary and tertiary graduates are looking to seize their own opportunity to misappropriate public or institutional or organisational funds		2	2	1.7
Y	9	S9	0.8	0.02	7	Sierra Leonean society has many rules and laws. But in practice the citizens do not expect to be subjected to their enforcement.		2.5	1	2.3
	37	S37	0.77	0.02	7	If honesty means poverty, honesty loses big time!		2.5	1	1.3

Selection	ID	Statement	Item-Total Pearson Correlation	Sig. (1-tailed)	N	Description	Note	Average rating by Q1 judges	Average rating by Q4 judges	Average rating by Q2- 3 judges
Y	32	S32	0.72	0.04	7	In Sierra Leone, individuals can be expected to give priority to the interests of their cultural or ethnic group, with individual and national interests being secondary		2.5	1	2
	21	S21	0.69	0.04	7	Most powerful people are dishonest and I cant afford to fall victim to their punishment for being honest		2.5	1.5	2
	28	S28	0.69	0.04	7	Jobs are not given on merit but to persons who meet ethnic, religious or political criteria		2.5	1	2.3
Y	80	S80	0.59	0.08	7	Academic success is now a commodity to be purchased rather than to be studied for	3	2.5	1	1.3
	20	S20	0.52	0.12	7	On the whole, the dishonesty of others at work does not bother me		2.5	1.5	3
	18	S18	0.1	0.41	7	People do not like to be told the truth		2.5	2	3.7
	50	S50	0.93	0	7	Honesty is for lazy and unimaginative people		3	1	1.3
	15	S15	0.91	0	7	Political office appears to require the absence of virtue		3	1	1.3
	77	S77	0.74	0.03	7	Dishonest people are clever		3	1	1.7
	8	S8	0.7	0.04	7	Sierra Leonean society has many rules and laws. But in practice they are seldom enforced.		3	1	3.3
	12	S12	0.6	0.08	7	Responsibility for a large extended family requires all necessary means to meet the expense demanded		3	1.5	2.3
	19	S19	0.6	0.08	7	Parents close their eyes to the source of their daughter's income even where they know that it cannot be earned from a reputable endeavour		3	1.5	2.7
	60	S60	0.59	0.08	7	Honest people tend to be unpopular at work		3	1	2
	23	S23	0.58	0.09	7	Moral honesty should not stop me getting what I need		3	1.5	2
	34	S34	0.43	0.17	7	In Sierra Leone, individuals can be expected to give priority to the interests of their bundo or poro society, with individual or national interests being secondary		3	2.5	2
	4	S4	0.03	0.47	7	The honest man dies poor		3	2.5	1.3
	49	S49	0.94	0	7	Honesty is hypocritical playing to the expectations of others who can be fooled		3.5	1	1.7
	43	S43	0.84	0.01	7	I can expect protection from my co-workers when I need it, if I give them a good work assessment report when they deserve a bad report		3.5	1	1.3
	51	S51	0.84	0.01	7	Honesty is for foolish and naive people who are not ambitious		3.5	1	1.7
	81	S81	0.77	0.02	7	A woman's love increases with the value of a man's pocket		3.5	1	1
	71	S71	0.76	0.02	7	Dishonesty is a way of life – leopards cannot change their spots		3.5	1	2.3

Selection	ID	Statement	Item-Total Pearson Correlation	Sig. (1-tailed)	N	Description	Note	Average rating by Q1 judges	Average rating by Q4 judges	Average rating by Q2- 3 judges
	79	S79	0.72	0.03	7	Children's education is critical and parents are bound to take any action needed to ensure that their children make progress even where it may require that rules may not be observed		3.5	1	1.7
	41	S41	0.63	0.07	7	I would be comfortable for my child to date a very rich person even if I do not know the source of his/her wealth		3.5	1	4
	3	S3	0.52	0.11	7	The meekly honest shall never inherit the earth		3.5	1	1
	53	S53	0.29	0.26	7	Honesty is associated with being a born again Christian		3.5	1	6
	54	S54	0	0.5	7	Honesty is a moral attitude and its use implies that you think that you are better than others		3.5	5	2.7
	56	S56	0.88	0	7	Honesty does not always pay		4	1	2.3
	74	S74	0.71	0.04	7	Dishonest people rule the world		4	1	2
	45	S45	0.66	0.05	7	Honesty makes you unpopular		4	1.5	2
	25	S25	0.6	0.08	7	Money buys friendship		4	1.5	4.7
	11	S11	0.21	0.33	7	Satan rules the Earth and God rules Heaven		4	1	2.3
	5	S5	0.14	0.38	7	The economic system of Sierra Leone is designed to encourage individuals to put self above all else		4	2.5	2.7
	58	S58	-0.35	0.22	7	Honesty cannot be imposed		4	7	4
	6	S6	0.8	0.01	7	Success is measured by the amount of money you have acquired, irrespective of how it was made		4.5	1	1.7
	38	S38	0.8	0.01	7	I would wait to see if the honest man can overcome the dishonest opponent before deciding which one to support		4.5	1	1.7
	14	S14	0.5	0.13	7	Prayers for the forgiveness of my sins reduces the need to cut down on the sins		4.5	1	2.7
	16	S16	0.26	0.28	7	People worry about the repercussions of being honest to others		4.5	3.5	3.3
	47	S47	0.05	0.46	7	Honesty is too demanding		4.5	4	3.3
	70	S70	0.67	0.05	7	Dishonesty is associated with certain groups and ethnicities		5	1	3.7
	67	S67	0.5	0.13	7	Every person has his price		5	4	3
	75	S75	0.48	0.14	7	Dishonest people often fool others into accepting them		5.5	3	3
	62	S62	-0.63	0.07	7	Honest people are brought up honest		5.5	10	5.7
	73	S73	0.58	0.09	7	Dishonest people think they are clever		6.5	1	3.7
	7	S7	-0.36	0.21	7	Some people think honesty is a good thing		6.5	7.5	8.3
	76	S76	0.38	0.2	7	Dishonest people are selfish predators of other people		7.5	5.5	7.7
	68	S68	-0.03	0.48	7	Dishonesty puts you off people		7.5	9.5	7
	57	S57	-0.39	0.19	7	Honesty comes from within		7.5	9	6.3
	35	S35	-0.46	0.15	7	In Sierra Leone most retail dealers can be trusted to provide clear and reliable statements of the quality of their product.		7.5	10	9.7
	42	S42	-0.16	0.37	7	I can tell that my co-workers respect an honest person		8	10	9

Selection	ID	Statement	Item-Total Pearson Correlation	Sig. (1-tailed)	N	Description	Note	Average rating by Q1 judges	Average rating by Q4 judges	Average rating by Q2- 3 judges
Y	31	S31	-0.19	0.34	7	In Sierra Leone, when a businessman is planning to take a holiday, he can expect his laid down rules to be followed almost without exception by his staff in his absence	3	8.5	9	9
Y	33	S33	-0.41	0.18	7	In Sierra Leone, individuals can be expected to give priority to the interests of their country, with individual/sectional interests being secondary	3	8.5	10	9
	72	S72	-0.1	0.41	7	Dishonest people wreak havoc on society		9	10	8.3
Y	22	S22	-0.16	0.37	7	Most people I know stand firmly by the principle that their word is their bond	3	9	9	9
	46	S46	-0.19	0.34	7	Honesty makes you a better person		9	10	9.7
Y	63	S63	-0.19	0.34	7	From experience, I would expect that most public officials in Sierra Leone would place the interest of national prosperity before their personal benefit.	3	9	10	9.7
	44	S44	-0.5	0.13	7	I believe that this country desperately needs more honest people		9	10	9.7
	40	S40	-0.68	0.05	7	I would be comfortable if my boss imposed a strict rule of honesty at work.		9.5	10	10
Y	52	S52	+Infinit	0	7	Honesty is essential for society to develop		10	10	10
	69	S69	0.01	0.49	7	Dishonesty is evil		10	10	8.7
	61	S61	-0.13	0.39	7	Honest people can be trusted		10	10	9
	82	Item-Total	1		7					
<b>NOTES</b>										
1 The Table is sorted, first, by Q1 Judge's scores (lowest to highest) and, second, by Item-Total Pearson Correlation										
2 The researcher used his judgement to vary the Trochim (2006) method of selection by placing a priority on the average rating by Q1 Judges over the Item-Total correlation. The final choice of statements for the Likert-type scale has been made from statements that occupy the extremities of Q1 Judges ratings. These are:										
Lower range			1-3							
Upper range			8-10							
The selection criteria also requires that selected statements must be within these score ranges for all three groups of Judges (Q1, Q2-3, Q4). It is concluded that these ensures clear agreement on the extreme (positive or negative) effects of the chosen statement on nurturing a culture of honesty. Given this primary criterion, there remains a secondary bias in favour of items with high Item-Total correlation.										
3 These statements have negative Item Total correlation but high uniformity in rating across the quartiles. Negative correlation occurs where there is reverse coding of a statement.										
This high uniformity when combined with the strong impact (positive or negative) of the statements on the focus command) on make them preferred candidates.										
The fact that their variation may be inconsistent with the pattern of total scores per judge is not sufficient logical grounds, in this context, for their exclusion.										
It has already noted (App RM 2- H) that the scores of Judges in Q4 include significant additional variation over those of Q1 Judges.										

RM 2 -L	Final Likert-Type scale for a cross sectional survey						
Order of delivery	Ref	Source	Action or Proforma Statement	Refined Statement	Remarks or Guidance to the participant	Implication of Statement for nurturing a culture of honesty?	Reverse Scored?
1	Action	Researcher	Welcome and introductions		(Remarks) Each interview is conducted privately between the researcher and the interviewee. The interviews start with the researcher thanking the interviewee for agreeing to take part in the survey, the researcher introducing himself and stating the purpose of the survey. The survey is said to be part of a three year research process to identify the factors that affect the ability of Sierra Leone to prosper economically. Interviewees are given an explanation of the process of recording their participation in a manner that renders their responses anonymous and thus confidential. They are assured that their will be no link between their participant ID that is used in		
2	Action	Researcher	Preliminary data collection		(Remarks) The researcher explains that some preliminary data is to be collected before the commencement of the main survey. The latter is said to consist of twenty questions in total which can be completed in less than ten minutes subject to any questions that the participant may have. The demographic data is then collected in an excel		
3	Action	Researcher	Starting the AVAS software		(Remarks) The researcher starts the AVAS software and demonstrates to the participant that only the participant ID is entered into the database; thus assuring the anonymity of responses.		
4	Statement	Researcher	I'm going to show you several statements, some requiring your personal position on a matter and others requesting your perception of the position of other people. Some interviewed people agree with a statement, others disagree. As I show you each one, tell me whether you more or less agree with it, or more or less disagree.		(Remarks) This statement is displayed on the AVAS screen once the survey is started. The researcher reads it out and asks if any clarification is required. If none is needed then the researcher proceeds to the main survey. The survey statements and responses are shown on the computer screen, however, the researcher does not read them aloud. He allows the participant to read each statement. The researcher then provides standard guidance to each statement as recorded below. Where additional clarification is required, the researcher provides it strictly within the		
5	D9	Original construct	Most people I know stand firmly by the principle that their word is their bond	No change	(Guidance) This statement requires your opinion of the position of the majority number of people that you know. Your personal position on this statement	Positive	No



Order of delivery	Ref	Source	Action or Proforma Statement	Refined Statement	Remarks or Guidance to the participant	Implication of Statement for nurturing a culture of honesty?	Reverse Scored?
6	D6	Original construct	<i>Most people consider that academic success is now a commodity to be purchased rather than to be studied for</i>	No change	(Guidance) This statement requires your opinion of the position of the majority of people in Sierra Leonean society. Your personal position on this	Negative	Yes
7	A4	GSS Anomia	Nowadays, a person has to live pretty much for today and let tomorrow take care of	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
8	D11	Original construct	From experience, I would expect that most public officials in Sierra Leone would place the interest of national prosperity before their personal benefit.	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.	(Guidance) This statement requires your opinion of the position of the majority of public officials in Sierra Leonean society. Your personal position on this statement is not required.	Positive	No
9	A8	GSS Anomia	These days a person doesn't really know whom he can count on	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
10	A2	GSS Anomia	You sometimes can't help wondering whether anything is worthwhile any more.	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
11	A9	GSS Anomia	Most people don't really care what happens to the next fellow	No change	(Guidance) This statement requires your opinion of the position of the majority of people in Sierra Leonean society. Your personal position on this	Negative	Yes
12	A7	GSS Anomia	Most public officials (people in public office) are not really interested in the problems of the average man.	No change	(Guidance) This statement requires your opinion of the position of the majority of public officials in Sierra Leonean society. Your personal position on this statement is not required.	Negative	Yes
13	D8	Original construct	In Sierra Leone, individuals can be expected to give priority to the interests of their country, with individual/sectional interests being secondary	Most Sierra Leoneans put the interest of their country first, and their individual interests second.	(Guidance) This statement requires your opinion of the actual behaviour of the majority of people in Sierra Leonean society. Your personal position on this statement is not required. The statement is that most Sierra Leoneans put their country first before	Positive	No
14	A1	GSS Anomia	Next to health, money is the most important thing in life.	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
15	D7	Original construct	In Sierra Leone, when a businessman is planning to take a holiday, he can expect his laid down rules to be followed almost without exception by his staff in his absence	Most Sierra Leonean bosses can rely on their staff to follow their laid down rules almost without exception in their absence	(Guidance) This statement requires your opinion of the actual behaviour of the majority of staff in Sierra Leonean society. Your personal position on this statement is not required. This statement is an example that can be applied to any boss/staff	Positive	No
16	D4	Original construct	Sierra Leonean society has many rules and laws. But in practice the citizens do not expect to be subjected to their enforcement.	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.	(Guidance) This statement requires your opinion of the actual behaviour of the majority of people in Sierra Leonean society. Your personal position on this statement is not required.	Negative	Yes
17	D2	Original construct	<i>Most people think that it is understandable for someone to cheat in his exams if he knows that most of his class will be cheating</i>	No change	(Guidance) This statement requires your opinion of the position of the majority of people in Sierra Leonean society. Your personal position on this	Negative	Yes



Order of delivery	Ref	Source	Action or Proforma Statement	Refined Statement	Remarks or Guidance to the participant	Implication of Statement for nurturing a culture of honesty?	Reverse Scored?
18	D5	Original construct	In Sierra Leone, individuals can be expected to give priority to the interests of their cultural or ethnic group, with individual and national interests being secondary	Most Sierra Leoneans put the interest of their ethnicity first, and the interest of the country second.	(Guidance) This statement requires your opinion of the actual behaviour of the majority of people in Sierra Leonean society. Your personal position on this statement is not required. The statement is that most Sierra Leoneans put their ethnic interests first	Negative	Yes
19	D1	Original construct	<i>Most people believe that everyone is entitled to grab what he can from something that belongs to government</i>	No change	(Guidance) This statement requires your opinion of the position of the majority of people in Sierra Leonean society. Your personal position on this	Negative	Yes
20	D3	Original construct	<i>Most people would permit their child to marry a dishonest but prosperous person</i>	No change	(Guidance) This statement requires your opinion of the position of the majority of people in Sierra Leonean society. Your personal position on this	Negative	Yes
21	D10	Original construct	From experience, I would expect that most public officials in Sierra Leone would place the interest of national prosperity before their personal benefit.	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.	(Guidance) This statement requires your opinion of the position of the majority of public officials in Sierra Leonean society. Your personal position on this statement is not required.	Positive	No
22	A5	GSS Anomia	In spite of what some people say, the lot (situation/condition) of the average man is getting worse, not better.	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
23	A6	GSS Anomia	It's hardly fair to bring a child into the world with the way things look for the future.	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
24	A3	GSS Anomia	To make money, there are no right and wrong ways any more, only easy and hard	No change	(Guidance) This requires your personal opinion and position on this statement.	Negative	Yes
25	Action	Researcher	Opportunity for review of responses		(Remarks) The researcher informs the participant that he has the right to review his responses before the researcher submits them into the AVAS database. Once this process is done, the researcher submits and the interview is ended with thanks to the		
Note 1			Changes from version 1 of the questionnaire are shown in italics and are intended to increase the likelihood of an honest response by giving the respondent an opportunity to avoid direct association with a negative attitude. GSS Anomia statements are unchanged to allow for comparability with the GSS results.				
Note 2			The questions were placed in a random order using numbers generated by MS Excel's "randbetween" function for values between 1 and 20. The range was based on the total number of questions i.e. 20.				
Note 3			Changes from version 2 are shown in bold italics and are intended to provide a positive sounding start to the interview and thus ease cooperation.				
Note 4			This document now records all the steps in the administration of the survey i.e. from the reception of the participant to the completion of the interview.				
Note 5			This questionnaire was administered using AVAS-Adaptive Analog Visual Scales software made freely available on the internet - <a href="http://www.nrlc-group.net">www.nrlc-group.net</a>				

Order of delivery	Ref	Source	Action or Proforma Statement	Refined Statement	Remarks or Guidance to the participant	Implication of Statement for nurturing a culture of honesty?	Reverse Scored?
			(reviewed in the literature by Marsh-Richard et al, 2009)				
Note 6		The allowed responses remain as shown below:					
		Strongly Disagree					
		Somewhat Disagree					
		Somewhat Agree					
		Strongly Disagree					
Note 7		The column "Refined Statement" states the changes to the statements that are required to incorporate the clarifications provided to respondents by the researcher during the administration of the survey. These clarifications were consistently provided to all respondents, as their understanding of the pro-forma statement was verified during the administration of the survey. The replicability of the survey by other researchers will be enhanced by the substitution of the proforma statement with the refined statement where applicable.					
Note 8		Reverse Score: The data was transformed within SPSS by subtracting each score from the highest score (4) plus 1. So, a score of 4 would become (4-4+1=1).					
		In this way, all of the scores would have the same interpretation i.e. A score of 4 would be very positive for nurturing a culture of honesty.					

RM 2 -M	Demographic questionnaire administered prior to the main survey					
Field	Inputs					
Participant_ID	Unique ID based on a code for the organisation and a sequential number identifying the number of participants from the organisation. The individual is not identified.					
Sample_category	Cluster or Random (see chapter RM 4.3.2)					
Gender	Male or Female					
Nationality	Sierra Leonean or other					
Position_in_your_organisation	Senior management	Board	Other			
Your_organisation's_sector	Private Profit Seeking	Private Not For Profit	Public Sector	Public Enterprise	Professional Institution	ICASL
Your_mother_language?	Krio	Mende	Temne	Limba	Loko	Kono
	Vai	Kissi	Sherbro	Kru	Fula	
	Madingo	Susu	Koranko	Yalunka	Other	
Your_religion?	Christianity	Islam	Ethnic traditional religion	Other		
ICASL member or student? (Y/N)	Y	N				
Notes:						
	1 This questionnaire is administered immediately prior to the main survey					
	2 Mother language is defined as the language that defines the participants' cultural identity					
	3 The questionnaire provides data by which the survey responses can be grouped in order to address the diversity and other constructs that are tested by the Research Questions and Hypotheses in LS 3.4.					

## **Appendix RM 3: Outline of the Scale Development Method recommended by Churchill (1979: 66)**

To manage the size of the appendices, this document has been archived and is available upon request.

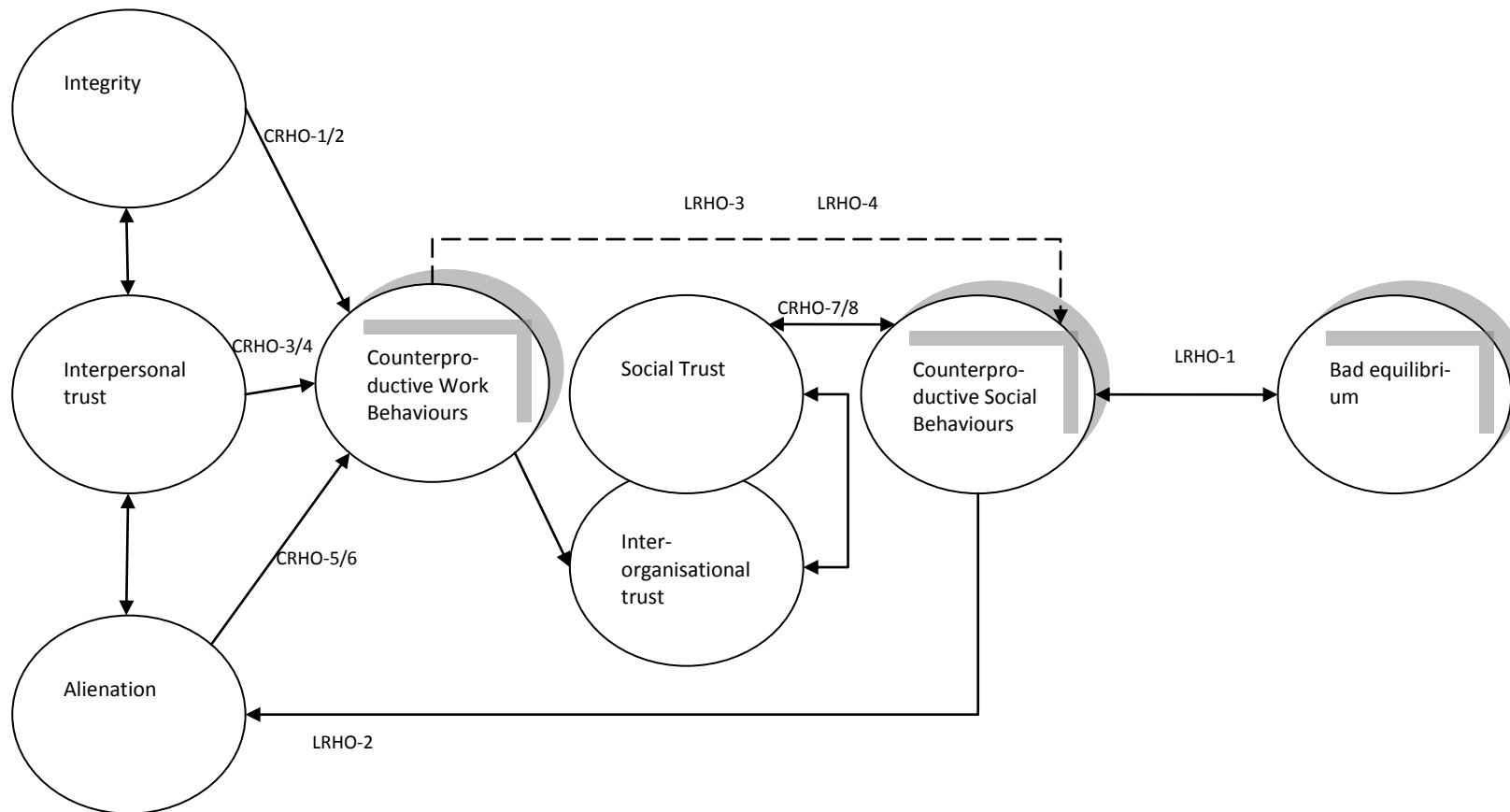
## **Appendix RM 4: Matrix of the Expected Relationships between the Primary Constructs of the Research Hypothesis of the Cross Sectional Survey & the Measurement Items of the Cross Sectional Survey**

This Appendix contains a matrix of the final 20 statements of the cross sectional survey (rows) and four factors that were expected – via a process of deductive reasoning – prior to the principal components analysis. The four ex ante factors are:

- Integrity
- Interpersonal Trust
- Alienation
- Social Trust

The matrix has been archived to manage the size of these appendices; and is available upon request.

**Appendix RM 5: Prospective Future Research – the potential for the development and testing of a structural equation model to confirm the relationships between the social factors that influence the economic competitiveness of Sierra Leone**



**Figure 20: Hypothesised Research Model - The Cultural Foundations of a National Poverty Trap**

The references (e.g. LRHO-1) are to the research hypotheses detailed in section LS 3.4. Outcome variables are identified by shadowed circles.

TO MANAGE THE SIZE OF THE APPENDICES, ONLY THE CONCLUSION (BELOW) OF THIS APPENDIX IS SHOWN. THE FULL DETAILS ARE AVAILABLE UPON REQUEST.

The hierarchical nature of the research model has implications for the research strategy. Field (2009: 729) notes that hierarchical data means that statistical cases are unlikely be independent as assumed in most routine statistical tests such as ANOVA. Multi-Level Models such as SEM deploys specialised techniques such as Maximum Likelihood or Generalised Least Squares (Anderson & Gerbing, 1988: 412) to overcome the problem of non-independent observations. However, SEM modelling, using specialised software such as LISREL 8.8 makes particular demands that fall outside the scope of this research. The primary limitation is the demand for large sample sizes of a preferred minimum of 400-500 (Andersen & Gerbing, 1988: 416) as supported by considerations of Field (2009: 740) and Shook, Ketchen, Hult & Kacmar (2004: 401). The sample size of the current research is 101 (see chapter 6). As the intent of the current research is exploratory, the relationships implied by the potential structural equation model will not be tested; thus providing scope for future research. The current research is limited to identifying the social forces that influence the competitive economic advantage of Sierra Leone, and does not confirm the nature of the relationships between those forces.



## **Appendix AR 1: Schedule of Documentary Evidence for the Action Research (Other than In-Depth Interviews)**

### **Note:**

Documents in this schedule are identified by their event date and by an alphabetical sequence i.e. in the format:

**yyyy-mm-ddA**

where:

y=year;


m=month;

d=day;

A=alphabetical sequence of documents






























## Documents library

analysed-data-2006-and-earlier

 2005-01-01\_audit-service-sierra-leone-strategy-2004-2008-main-document.pdf

## Documents library















































analysed-data-2007

 2007-12-27_email_fm-ICASL_Bart-Williams-comments-on-ACCA-sept-report.xps	 2007-09-16_comments-acca-docs-fm-Bart-Williams.doc
 2007-12-21b_ACCA-response-SierraLeoneStrategyICASLresponse2.doc	 2007-08-03_email-to-ICASL_management-EITI.xps
 2007-12-21a_email_fm-ICASL_ACCA-strategy-AQR-response.xps	 2007-05-04c_ACCA-comments-SierraLeoneICASLAct.doc
 2007-11-25_email-to-ICASL_comments-on-ACCA-oct-report.xps	 2007-05-04b_email_fm-ICASL_corres-with-ACCA-consultants-on-ICASL-Act.xps
 2007-11-07_email_fm-Bart-Williams_gap-bn-ICASL-and-consultants.xps	 2007-05-04a_email_fm-ICASL_sequencing-of-draft-ICASL-act-and-strategy.xps
 2007-11-06_acca-progress-report-oct07.doc	 2007-03-15_Sierra Leone-ROSC A&A (FINAL REPORT, March 15, 2007).pdf
 2007-11-05c_email-to-ICASL_comments-on-wbank-project.xps	
 2007-11-05b_email_fm-ICASL-poor-feedback_fm-council-on-analysis.xps	
 2007-11-05a_email_fm-ICASL_PROGRESS REPORT-ALTERNATIVE STRATEGY A.xps	
 2007-10-26_email-to-ICASL_ORNJ_comments-on-ACCA-sept-progress.xps	
 2007-10-25_email_fm-ICASL_circulation-of-ornj-environmental-analysis.xps	
 2007-10-24_email_fm-MHedd_comments_fm-ORNJ-on-ACCA-report.xps	
 2007-10-19_from-ACCA-SierraLeoneStrategyICASLresponse.doc	
 2007-10-19_email_fm-ICASL_ACCA-comments-on-strategy-review-AQR-status.xps	
 2007-10-05_email_fm-ICASL_ACCA-consultants-and-AQR-questionnaire.xps	
 2007-10-03b_ORNJ analytical review-draft strategy-240907.doc	
 2007-10-03_email-to-ACCA_comments-on-draft-acca-strategy.xps	
 2007-10-02_email_fm-ICASL_FW-ACCA project September progress report.xps	
 2007-10-02_ACCA-SierraLeoneProgressReport3-sept-07.doc	
 2007-10-01c_ACCA-SierraLeoneMembershipsurvey.doc	
 2007-10-01b_ACCA-AQR-questionnaire.doc	
 2007-10-01a_email_fm-ICASL_ACCA-AQR-questionnaire.xps	
 2007-09-24b_ORNJ analytical review-draft strategy-240907.doc	

## Documents library

analysed-data-2008















































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 2008-12-30d_email_toTBennett_strategy-does-not-reinvent-wheel-WB.xps	 2008-11-05b_email-to-ABWA_Workshop on Professional Ethics.xps
 2008-12-30c_email_fmTBennett_support-fm-Z-Rahman-WB.xps	 2008-11-05_email-fmABWA_Re-Workshop on Professional Ethics.xps
 2008-12-30b_email-fm-TBennett_Re-Comments on ROSC A&A follow-up project for ICASL.xps	 2008-11-04_email-fm-ITconsultants_Re-Training in Administration of ICASL Website.xps
 2008-12-30a_email_fmTBennett_support-fm-Z-Rahman-WB.xps	 2008-10-31b_email-toABWA_Re-postponement-ETHICS WORKSHOP LAGOS NOVEMBER 4TH ;
 2008-12-12_email-to-TBennett_misunderstanding-of-ICASL-strategy-by-WorldBank-Rahman.xps	 2008-10-31_email-toABWA_Request for information-ETHICS WORKSHOP LAGOS NOVEMBER 4
 2008-12-05d_sub-prime-market-failure_210908.doc	 2008-10-29b_email-fm-CKamaray_RE-Workshop on Professional Ethics-ABWA.xps
 2008-12-05c_FRS and Economy sept 08-space.ppt	 2008-10-29_email_toABWA_workshop-professional-ethics-lagos.xps
 2008-12-05b_WorldBank-Country Action Plan2006-ICASLcommentsOct08.ppt	 2008-10-27_email-fm-CKamaray_review-of-govt-accs-and-progress-standard-development.xp
 2008-12-05_email-to-WorldBank_funding-project-2-correspondence-with-Rahman.xps	 2008-10-24b_email_fmWorldBank_Re-Processing of WA during the application deadline period
 2008-12-02b_email-to-ICASL_ORNJ-comments-on-recruitment-process.xps	 2008-10-24_email_toWorldBank_Re-Processing of WA during the application deadline period.x
 2008-12-02_email_fmICASL_recruitment-new-director.xps	 2008-10-23_email_fmWBank_URGENT-Processing of WA during the application deadline perio
 2008-12-01d_EGM-ICASLBYELAWSCLEAN62008[1].doc	 2008-10-22_emailfmIT-consultant_Training in Administration of ICASL Website.xps
 2008-12-01c_EGM-ICASLreport-comments.doc	 2008-10-16b_Policy for Reproducing.pdf
 2008-12-01b_EGM-ICASLACTCLEAN72008[1].doc	 2008-10-16_email-fm-IFAC_reproducing-ISA-guide-for-SMPs.xps
 2008-12-01_email-fm-ICASL_EXTRA-ORDINARY MEETING OF COUNCIL-to-finalise-ICASLAct-BoardofSLAF.xps	 2008-10-02e_email-fm-CKamaray_WorldBank-project-2-Z-Rahman.xps
 2008-11-29_email-to-GTZ_funding-for-project-2.xps	 2008-10-02d_signed-addendum-to-acca-contract.pdf
 2008-11-12_email-fm-MHedd_Re-Progress-ICASL-and-SLAF.xps	 2008-10-02c_email-fm-ACCA_addendum-to-contract-for-signature-b4-project-close.xps
 2008-11-11b_email-to-WBank_Re-Confirmation received regarding Beneficiary Account number.xps	 2008-10-02b_email-to-ACCA_addendum-to-contract-for-signature-b4-project-close.xps
 2008-11-11_email-fm-WBank_Re-Confirmation received regarding Beneficiary Account number.xps	 2008-10-02_email-fmWB_re-Disbursement-project-1-and-plans-project-2.xps
 2008-11-08_email-fm-MHedd_Re-PREPARING FOR THE 9TH ABWA ACCOUNTANTS CONGRESS.xps	 2008-10-01b_email-to-WorldBank_re-URGENT-Disbursement on ICASL.xps
 2008-11-07b_email-to-ITconsultants_query-re-manual-of-procedures-ICASL Website.xps	 2008-10-01_email-fmWB_URGENT-Disbursement on ICASL.xps
 2008-11-07_email-fm-ITconsultants_confirmed Training in Administration of ICASL Website.xps	 2008-09-29_draft_CSAAG-CS3-AUDIT-EDv1-sep08-space.pdf
 2008-11-05d_email-fmABWA_Workshop on Professional Ethics.xps	 2008-09-28_email-fm-IT-consultants_training-date-for-website.xps

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-  2009-03-04\_email-toWBank\_delay-in-funding-project-2.xps
-  2009-03-03b\_email-fm-WBank\_hold-up-on-project-2.xps
-  2009-03-03\_email-fm-Williams-Tucker RE-Conceptual Framework.xps
-  2009-02-27\_email-to-SNoldred\_editable-copy-CSs.xps
-  2009-02-25c\_email-fm-Williams-Tucker\_draft-agreement-SLAF-and-ASSL.xps
-  2009-02-25b\_email-to-ICASL\_draft-letter-MOFED-for-CS1-adoption.xps
-  2009-02-25\_email-fm-WBank\_satisfactory-accounting-for-project.xps
-  2009-02-15\_email-fm-TBennett\_not able to speak to ZRahman-WorldBank.xps
-  2009-02-10c\_email-to-ICASL\_comments-cn-forum-of-firms-notification.xps
-  2009-02-10b\_email-toCKamaray\_RE-follow up on Zubaidur-WorldBank.xps
-  2009-02-10\_email-fm-Min-of-Trade\_cofunding-ICASL-project-2.xps
-  2009-02-09\_email-fm-Hedd\_project-closure.xps
-  2009-02-05d\_email-to-WBank\_project-closure.xps
-  2009-02-05c\_email-fmWB\_acknowledgement-clarification-received.xps
-  2009-02-05b\_email-fm-WBank\_preparations-project-2.xps
-  2009-02-05b\_IDF Grant WA no. ICASL 099 TF055763.pdf
-  2009-02-05\_email-fm-WBank\_Withdrawal Appl- clarification-request.xps
-  2009-02-04c\_email-fm-WBank\_project-closure-accounting.xps
-  2009-02-04b\_emailfmAGJ\_world-bank-withdrawal.xps
-  2009-02-04a-worldbank-Application for Withdrawal.doc
-  2009-02-04\_emailfmAGJ\_world-bank-withdrawal.xps
-  2009-02-02b\_ICASL-009.zip
-  2009-02-02\_email\_toWorldBank\_withdrawal appl-submitted-Follow up.xps
-  2009-01-29\_email-to-TBennett\_follow-up-WorldBank\_Rahman.xps
-  2009-01-28c\_letter-fm-Forum-of-Firms-2.JPG
-  2009-01-28b\_letter-fm-Forum-of-Firms-1.JPG
-  2009-01-28a\_letter-fm-ICASL Forum-of-Firms.JPG
-  2009-01-27\_email-fm-WBank\_Final withdrawal application submitted.xps
-  2009-01-22b\_email-to-ICASL\_LETTER TO MOFED RE CHANGE COMPANIES BILL.xps
-  2009-01-22\_email-to-ICASL\_MOFED RE CHANGE OF COMPANIES BILL.xps


## Documents library

analysed-data-2009

-  2009-01-21\_email-to-TBennett\_contact-with-Rahman-WBank.xps
-  2009-01-16b\_email-fm-Hedd\_SL Leasing Study-and-project-closure.xps
-  2009-01-16\_email-fm-ICASL\_info request-Sierra Leone Leasing Study.xps
-  2009-01-07\_email-fm-WorldBank\_Final withdrawal application submitted.xps

## Documents library

analysed-data-2010

-  2010-01-25\_email\_toICASL\_ask-secretariat-ecopy-notices-and-meetings.xps

## **Appendix AR 2: Details of In-Depth Individual Interviews for the Ethnographic Action Research**

Notes:

1. The coding system used in this Appendix is described in section AR5.3.2 of this thesis.
2. **To manage the size of the appendix, only a sample of the interviews is included in this document. The complete schedule of interviews is available upon request.**

### Summary Table of Interviews

<b>Interview #</b>	<b>Interviewee code</b>	<b>Reference to interview used in the thesis</b>	<b>Date of Interview</b>	<b>Date Interviewee first appointed to ICASL Council/Secretariat/SLAF Board (as the case may be)</b>	<b>Status</b>
1	I001	INT-I001	20/07/2010	Between 1990 and 2000	Displayed
2	T004	INT-T004	20/07/2010	After 2000	Archived
3	L001	INT-L001	23/07/2010	After 2000	Archived
4	I007	INT-I007	22/07/2010	Before 1990	Archived
5	I006	INT-I006	22/07/2010	After 2000	Archived
6	I005	INT-I005	22/07/2010	Before 1990	Archived
7	I004	INT-I004	21/07/2010	Before 1990	Archived
8	I003	INT-I003	17/07/2010	Between 1990 and 2000	Archived

<b>Note/Question</b>	<b>Response: INT-I001</b>	<b>Codes 1-3</b>	<b>Code 4</b>	<b>Code 5</b>
1. Interviewee Code	I001			
2. Date of interview	20/07/2010			
3. Date of appointment (range inserted to protect confidentiality)	Between 1990 and 2000			
4. What, in your opinion, is ICASL's mandate – to its members?	There is nothing like that. What happens is that members look at ICASL's objectives and duties and members seek to see how they can complement them; and assist ICASL in meeting those objectives. These objectives are in the Act. This includes making sure that the results of companies are audited by professional accountants who have their basic set of rules. Also that the accountant reflects a level of etiquette in dealing with clients ie not receiving gifts or allowing gifts etc to affect their judgement. That the way in which they carry themselves around smacks of a high level of respect etc.	CFAIL	CULTURE (-VE)	MAJOR (-VE)
5. What, in your opinion, are ICASL's responsibilities – to Sierra Leonean society's values and behaviours?	ICASL's obligation is to first and foremost carry out the reason for its existence. It should regulate the accounting profession to see that it has a high standard of professionalism as reflected in etiquette and the scope of the individual's duties to achieve the objectives of ICASL in their individual manner. If ICASL's objectives of transparency, truthfulness, exactness and the realisation of other peoples' interest in business and in the country are achieved; then this would create a great impact on the country to establish a good society.	CSUCC	CULTURE (+VE)	MINOR (+VE)
6. What, in your opinion, is ICASL's mandate – to the Sierra Leonean economy?	I believe that ICASL's mandate is to prepare a level playing field to allow efficiency, integrity and hard work to be some of the basic measurements for progress and success. If you get the rules that everybody will look up to, then everybody will be in the same position and the	CSUCC	CULTURE (+VE)	MINOR (+VE)

Note/Question	Response: INT-I001	Codes 1-3	Code 4	Code 5
	only thing that will let others surpass the other person will be these qualities that I have just mentioned.			
7. How did ICASL fulfil its mandate to its members between 1988 and 2007 inclusive?	Every effort has been made. No doubt there were shortcomings in achieving these. ICASL was not able to secure the commitment of their members to realise the objectives of the Act; because of the quality of the programmes both professional and otherwise that ICASL implements. ICASL should be able to put in place programmes that persuade their members to be more committed eg CPDs, newsletter, articles in the national newspapers on matters of national interest etc. I cannot express an opinion on the work done by ICASL in this period to assure the quality of work done by accountants and auditors because there was nothing like quality review.	PEXIST	SYMB (-VE)	MAJOR (-VE)
8. How has ICASL fulfilled its mandate to its members between 2008 and 2010?	There was an effort to have the quality review put in place. This is important as that is the only way that ICASL can achieve its primary objective. I am not sure whether the AQR is part of the strategy but it is central to the Institute. However, quality of accounting work would indirectly assured by the work of a good audit quality system.	SIMP	SYMB (+VE)	MINOR (+VE)
9. Were you a member of Council or the Secretariat at the time that the Council adopted its strategy in January 2008? If so, did you vote/approve of the strategy's adoption?	I was and I voted for it.	SIMP	SOCIAL (+VE)	MAJOR (+VE)
10. What has been the role of ICASL's strategy 2008 in the fulfilment of its mandate to members?	The strategy itself was good. It gives every aspect of moving towards the right direction and meeting the objectives of ICASL. It was not implemented successfully but its intention of the document was a positive one. I need to refer to the strategy [this was provided]. Failure to implement has been affected by lack of commitment from core members	BARR	SOCIAL (-VE)	MAJOR (-VE)

Note/Question	Response: INT-I001	Codes 1-3	Code 4	Code 5
	who have the obligation of seeing it through. Some members took the position that “if it isn't me, it should not be anybody else”.			
11. How did ICASL fulfil its responsibilities to SL society's values and behaviours between 1988 and 2007 inclusive?	I don't think anything was completely implemented to achieve this. Efforts were made but were not brought to a logical conclusion.	PEXIST	CULTURE (-VE)	MAJOR (-VE)
12. How has ICASL fulfilled its responsibilities to SL society's values and behaviours between 2008 and 2010?	Well, only a little bit of the awareness of the wider society was secured. A lot of noise was made on the implementation of the strategy. People heard about it and that ICASL was about to do something and that was it. The design of the strategy, if taken to conclusion, would have seen ICASL establish a standard of behaviour and a quality of professionalism that would have attracted confidence in documents that were handled by the professional accountant even at international standards.	CSUCC	CULTURE (+VE)	MINOR (+VE)
13. How did ICASL fulfil its mandate to the Sierra Leonean economy between 1988 and 2007 inclusive?	I do not think ICASL was successful in doing this. In my opinion, even the existence of ICASL as the main game player is not recognised by the society. ICASL has not been using the Act effectively.	PEXIST	CULTURE (-VE)	MAJOR (-VE)
14. How has ICASL fulfilled its mandate to the Sierra Leonean economy between 2008 and 2010?	The strategy's attempt to introduce a quality review and to introduce standards that would be readily understood and enforceable would enhanced ICASL ability to achieve its objectives in the context of the Sierra Leonean economy. I cannot think of any alternative approach to the strategy in meeting ICASL's mandate. Any solution would have to include significant elements of the strategy. The strategy has failed despite having a majority in council because the principal actors do not complement each other or have a unity of purpose. I cannot give an opinion on the reason for the change between Jan 2008 and July 2010 (given that the council is substantially the same). If I were to give one,	CSUCC	SOCIAL (+VE)	MEDIUM (+VE)
		BARR	SOCIAL (-VE)	MAJOR (-VE)



Note/Question	Response: INT-I001	Codes 1-3	Code 4	Code 5
	then I should have access to the hidden agenda to some of the members (of Council) attitudes.			
15. What was the prevailing state of morale among ICASL , the World Bank’s representatives and the general body of producers of accounting information after the issue of the first two draft accounting standards in July and August 2008?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
16. What was the prevailing state of morale in ICASL, the World Bank’s representatives and the general body of auditors after the issue of the draft auditing standard and AQR framework in September 2008?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
17. If there was a difference before and after the issue of the draft auditing standard, what reasons can you advance for the change?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
18. What was the prevailing state of attitude to ICASL in the World Bank support team after the closure of the project in January 2009?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
19. If there was a change in the at-	<i>The interview was interrupted by other commitments of the inter-</i>			

Note/Question	Response: INT-I001	Codes 1-3	Code 4	Code 5
titude of the World Bank, how can you explain this change?	<i>viewee. The response is outstanding, and was promised by email.</i>			
20. What, if any, difference do you see between the recommendations of the World Bank's ROSC report of 2007 and the actions taken under the strategy that ICASL adopted in January 2008?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
21. In December 2009, the World Bank sent an email to the President of ICASL stating that there were fundamental flaws in the strategy that it had supported during the Strengthening Project. The President wrote back with confirmation from the IASB that the World Bank's statement was incorrect. How can you explain the World Bank's response to the IASB's position when it would appear that its earlier 2007 ROSC report was supportive of actions that eventually ended up in ICASL's strategy of January 2008?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
22. How, in your opinion did				

Note/Question	Response: INT-I001	Codes 1-3	Code 4	Code 5
SLAF/CSAAG execute its mandate from the effective date of commencement of operations in July 2009?				
23. In March 2010, a dispute on an ethical matter arose within CSAAG which later involved a member of the ICASL Council. How would you expect ICASL to handle this matter? How has it handled the matter? Why do you think this has been the case?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
24. Do you have any other comments that you wish to share?	<i>The interview was interrupted by other commitments of the interviewee. The response is outstanding, and was promised by email.</i>			
25. Thank you for your time.				

## **Appendix AR 3: Critical Event Period 1 – Details of Events leading to the adoption of the Strategic Plan of ICASL on 31 January 2008**

Notes:

1. The coding system used in this Appendix is described in section AR5.3.2 of this thesis.
2. **To manage the size of the appendix, only a sample of the relevant data is included in this document. The complete schedule of analysed events is available upon request.**

Reference <sup>142</sup>	Description	Initiated by:	Codes 1-3	Code 4	Code 5	Code 6	Notes
2007-03-15	Report on the Observance of Standards and Codes (ROSC) in the Sierra Leone private sector accounting and audit sector	Major Multi-lateral Development Bank (MMDB)	PDIAG	ECON (+VE)	MAJOR (+VE)	INTERN (+VE)	The ROSC identified systemic shortcomings in all aspects of the accounting and auditing sector; involving regulators (including ICASL), auditors and accountants.
2007-05-04a-c	Correspondence with consultants to ICASL regarding proposed changes to the Statute that established the Institute.	Consultants	SGEN	SOCIAL (+VE)	MEDIUM (+VE)	INTERN (+VE)	It was noted by the researcher that changes to the Statute should form a part of the implementation of an articulated strategy and should not precede that strategy; as was being done by the consultants.
2007-08-03	Correspondence with ICASL regarding the need to address the market failure of accountancy regulation in Sierra Leone shown by the external imposition of the Extractive Industries Transparency Initia-	Researcher	SIMP	SYMB (+VE)	MEDIUM (+VE)	INTERN (+VE)	By assuming a central role in the management of EITI in Sierra Leone, ICASL could avoid the fragmentation and duplication of regulatory effort and ensure the integration of the donor driven objectives of EITI within a nationally owned and sustainable framework of accountability.

<sup>142</sup> See the special referencing systems described in the previous section and replicated in Appendices AR 1 & AR 2.

Reference <sup>142</sup>	Description	Initiated by:	Codes 1-3	Code 4	Code 5	Code 6	Notes
	tive (EITI).						
2007-09-16	Comments on the progress of the consultants in supporting the strengthening of ICASL	External representative of the Tertiary education sector on the ICASL project steering committee	PDIAG	SOCIAL (+VE)	MAJOR (+VE).	INTERN (+VE)	Concern raised about: (a) major part of the strengthening budget being spent on the consultants fees (b) lack of effective permanent representation of the consultants in country despite the provision for a local consultant to work with the external experts (c) “the strategic plan lacks serious analysis which should inform any recommendations and future action points” (d) inconsistencies between the consultants’ proposal for ICASL’s long term budget and the proposed strategic plan.
2007-11-05a-c	Email correspondence	ICASL secretariat, the researcher and the steering committee	SGEN	SOCIAL (+VE)	MEDIUM (+VE)	INTERN (+VE)	The researcher proposes an “alternative strategic analysis” (2007-11-05b: 2) intended to “plug the gap perceived in the consultants' work”. The document is circulated by the Secretariat (2007-11-05a) to all members of the steering committee and of the governing Council of the Institute with a deadline for their comments. It is noted (2007-11-05c: 2) that the new Minister of Finance is an erstwhile colleague of the researcher and a former President of the Institute. This should facilitate the implementation of ICASL’ strategic priorities where government support is required. The Council plans to make a courtesy call on the new Minister. The secretariat makes plans for contact with the government official responsible for the EITI in order to introduce the concept of ICASL’s involvement as per the proposed alternative strategy (2007-11-05c: 1-2). It is suggested that the researcher lead such discussions.

## **Appendix AR 4: Critical Event Period 2 – Details of Events leading to the conclusion in February 2009 of the development bank funded project to strengthen ICASL’s capacity to implement its regulatory responsibilities**

Notes:

1. The coding system used in this Appendix is described in section AR5.3.2 of this thesis.
2. **To manage the size of the appendix, only a sample of the relevant data is included in this document. The complete schedule of analysed events is available upon request.**

Refer- ence <sup>143</sup>	Description	Initiated by:	Codes 1-3	Code 4	Code 5	Code 6	Notes
2008-02-15	Email from a member of the steering committee to all members	Representative of the tertiary education sector	CSUCC	SOCIAL (+VE)	MAJOR (+VE)	INTERN (+VE)	“I am happy that we have at last a well thought-out series of relevant questions on which the organisation will need to ruminate. I agree with the broad thrust of the strategy but I cannot avoid the question of whether ICASL has the capacity to deliver this strategy. The strategy will require an awful amount of work and will also demand more forward-looking organizational structure. Is ICASL ready for this? Ambitious strategies demand ambitious thinking and innovation. Does ICASL have the financial resources to deliver the strategy? There is no point in having an excellent strategy but which cannot be delivered. One way of delivering a strategy without all the financial burden is to form partnerships with key entities which can advance the work of ICASL. For example, ICASL and the Institution of Engineers could jointly develop reporting standards for particular sectors. Also, there needs to be a timeline for all of this. For what it is worth I am supportive of this more vigorous approach” (2008-02-15: 1).
			PDEFN	SOCIAL (-VE)	MEDIUM (-VE)	INTERN (-VE)	
			PDEFN	ECON (-VE)	MEDIUM (-VE)	INTERN (-VE)	
			SGEN	ECON (+VE)	MEDIUM (+VE)	INTERN (+VE)	
2008-02-21 2008-02-22	Email from the senior partner of a practising firm who is a member of Council (but was absent at the meeting of 31 January 2008 at which the	Member of Council	PDEFN	ECON (-VE)	MEDIUM (-VE)	INTERN (-VE)	Concerned at implications for practising firms of proposed charge on audit clients to fund the implementation of the strategic plan

<sup>143</sup> See the special referencing systems described in the previous section and replicated in Appendices AR 1 & AR 2.



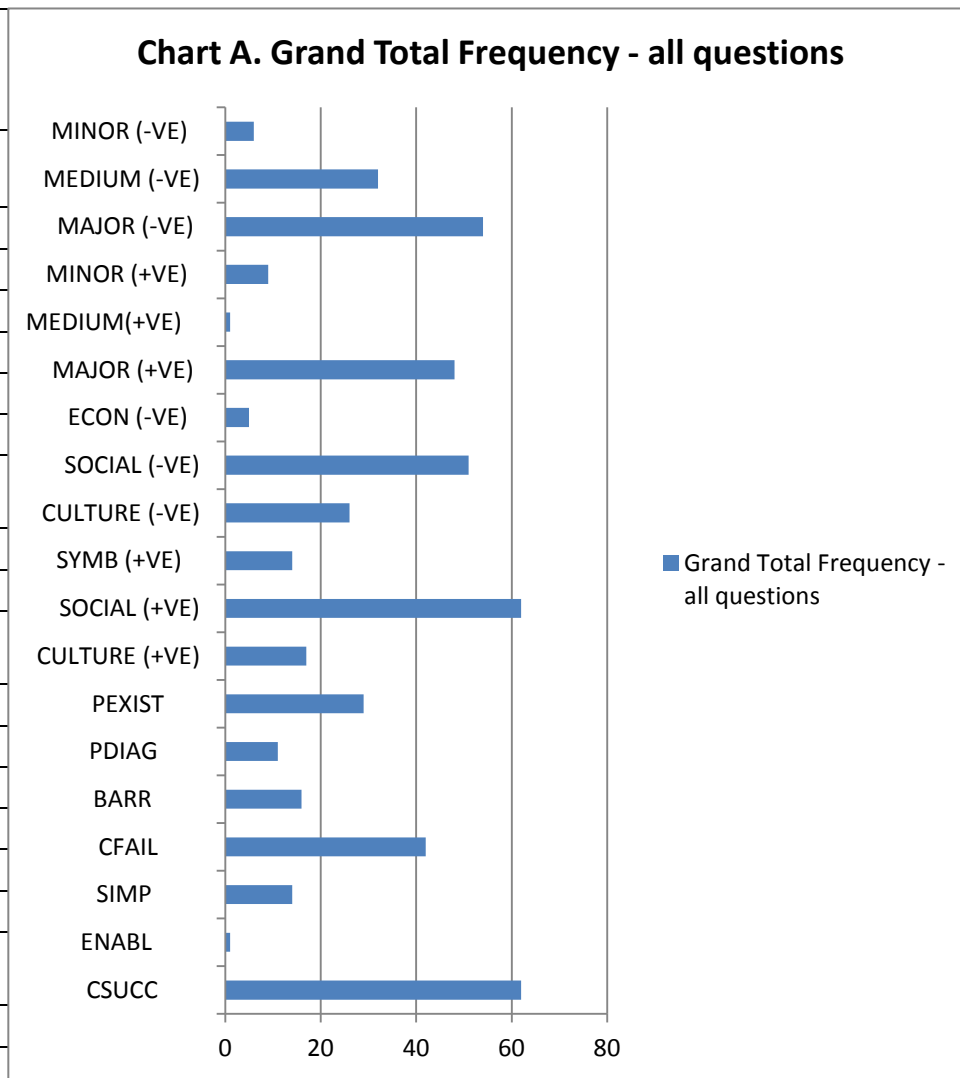
Reference <sup>143</sup>	Description	Initiated by:	Codes 1-3	Code 4	Code 5	Code 6	Notes
	strategy was adopted						
2008-03-27 2008-03-28b	Minute of the meeting of Council on 27 March 2008	ICASL Secretariat	SIMP	SOCIAL (+VE)	MEDIUM (+VE)	INTERN (+VE)	<p>The Council was advised that, by letter of 12 March 2008, the erstwhile local consultant to the project had appointed a partner from his firm – the sole “Big 4” - firm in the country to replace him in providing support to the external consultants. The replacement happened to be a member of Council, but was absent from the current meeting. Council expressed concern at the continuing delay in securing the completion of the building by the landlord of the Resource Centre. It was noted that the newsletter promised for the first quarter of 2008 had yet to be finalised – an undertaking was given to secure the launch for the 20<sup>th</sup> anniversary celebrations. Council approved the programme for the celebrations in May. Council noted that the external consultants had expressed grave reservations about the ability of ICASL to implement its revised strategy (2008-03-28b). The external consultants had proposed a meeting in Freetown in May to discuss the way forward. The timing was inconvenient for Council given the forthcoming anniversary celebrations and a revised timing should be agreed. Meanwhile, the steering committee – which had established fruitful contact with the new responsible officer for the Major Multilateral Development Bank (MMDB) should pursue those discussions and the consequent implementation of its plan of action. The implementation should, where possible, not be delayed by the concerns of the external consultants as shown below (2008-03-27: 4-5)</p> <p>“Council expressed the view that the consultants’ delay in responding positively to its request was causing some setback in its own implementation programme with special reference to the formation of the Standard Setting Committee and the revision of the ICASL Act and Bye-Laws. It was opined that from [the leader of the external consultants’] reply to the institute’s aspirations were not being given the serious consideration it deserved hence the protracted delay by [the external consultants] to give timely consideration to ICASL’s implementation time-table. The President further informed Council that together with [the re-</p>
			BARR	SYMB (-VE)	MEDIUM (-VE)	INTERN (-VE)	
			SIMP	SYMB (+VE)	MAJOR (+VE)	EXTERN (+VE)	
			BARR	SYMB (-VE)	MAJOR (-VE)	INTERN (-VE)	

Refer- ence <sup>143</sup>	Description	Initiated by:	Codes 1-3	Code 4	Code 5	Code 6	Notes
			EN- ABL	ECON (+VE)	MAJOR (+VE)	INTERN (+VE)	searcher] and the Director a meeting had been held in the Secretariat with [the MMDB Financial Management Specialist who had succeeded the previous in charge] as supervisor of the ICASL [MMDB]-Project. She said that the discussion with him had been very useful and that all documents pertaining to the Project had been forwarded to him for his update. She said that there was a possibility of veerment of funds in the Project budget to facilitate the training component in the formation of the Standard Setting Committee and payment for services for other resource persons involved in that programme. Council AGREED that whilst the Institute awaited a detailed response from [the external consultants] the project Steering Committee should continue to pursue its own Action Plan”
			EN- ABL	ECON (+VE)	MEDIUM (+VE)	INTERN (+VE)	It was noted by Council that the senior partner of the Group A firm had undertaken to voluntarily – with no pay- prepare the memorandum and articles of association and to register the new company vehicle for the autonomous standard setting body.
			CSUCC	SYMB (+VE)	MEDIUM (+VE)	EXTERN (+VE)	The third Graduation Ceremony of the Institute was to be held on 28 March at the British Council with the former Minister of Health and Sanitation as key speaker.
			CSUCC	SOCIAL (+VE)	MINOR (+VE)	EXTERN (+VE)	Council noted that the committee responsible for the implementation of the ATSWA scheme had met on 11 March and had started discussions with potential tuition providers – who had expressed a positive interest.  Three tuition providers were recommended by the committee for recognition by the Institute – the request was approved.
			SIMP	SOCIAL (+VE)	MINOR (+VE)	EXTERN (+VE)	The Council approved efforts by the Student Society to establish a framework for internships/work experience with organisations.

## **Appendix AR 5: Results of the Analysis of the In-Depth Individual Interviews in Appendix AR2 using Codes described in section 5.3.2**

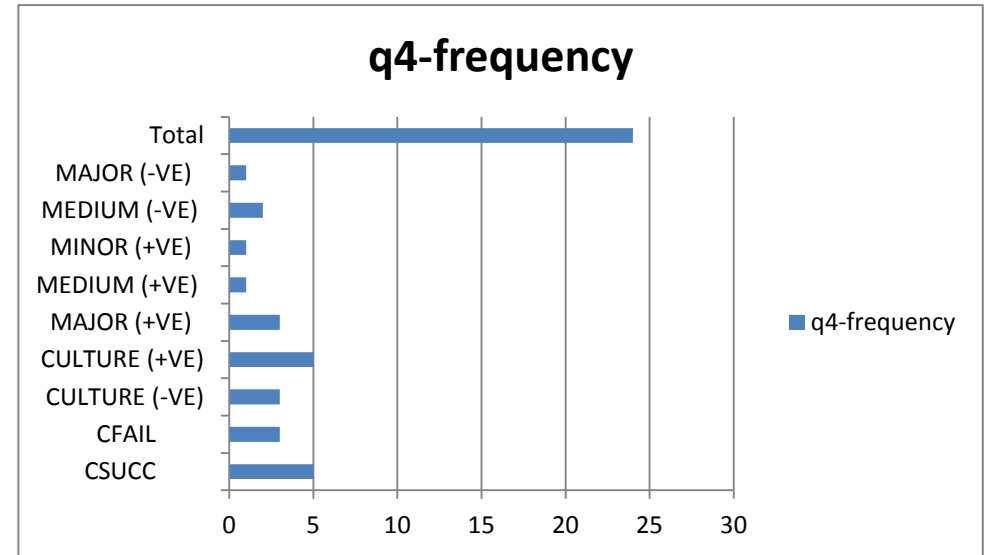
**To manage the size of the appendix, only a sample of the relevant data is included in this document. The analyses of questions 5 to 24 have been archived. The complete analysis is available upon request.**

Code	Grand Total Frequency - all questions	Percentage		
CSUCC	62	12%		
ENABL	1	0%		
SIMP	14	3%		
CFAIL	42	8%		
BARR	16	3%		
PDIAG	11	2%		
PEXIST	29	6%		
CULTURE (+VE)	17	3%		
SOCIAL (+VE)	62	12%		
SYMB (+VE)	14	3%		
CULTURE (-VE)	26	5%		
SOCIAL (-VE)	51	10%		
ECON (-VE)	5	1%		
MAJOR (+VE)	48	10%		
MEDIUM(+VE)	1	0%		
MINOR (+VE)	9	2%		
MAJOR (-VE)	54	11%		
MEDIUM (-VE)	32	6%		
MINOR (-VE)	6	1%		
<b>Total</b>	<b>500</b>	<b>100%</b>		



Key														
+ve	positive													
-ve	negative													

Table: q4					
Value Label	Code	q4-frequency	Percent		
	CSUCC	5	21%		
	CFAIL	3	13%		
	CULTURE (-VE)	3	13%		
	CULTURE (+VE)	5	21%		
	MAJOR (+VE)	3	13%		
	MEDIUM (+VE)	1	4%		
	MINOR (+VE)	1	4%		
	MEDIUM (-VE)	2	8%		
	MAJOR (-VE)	1	4%		
	Total	24	100%		
Mainly positive buy-in to the objectives of the action research but with a significant element where there has been a failure to communicate the reasons for the proposed change.					



## **Appendix AR 6: Results of the Analysis (using Codes described in section 5.3.2) of the Events of the Critical Periods in Appendices AR3 & AR4 and of the Period of Subsequent Events in section 5.5.3**

**To manage the size of the appendix, only a sample of the relevant data is included in this document. The complete analysis is available upon request.**

### **Contents**

- 1. Coding of the subsequent events in section 5.5.3 of the thesis
- 2. Results of the analysis of the combined events (from 1 January 2007 to 30 August 2010) of critical periods 1, 2 and the period of subsequent events.
  - Chart A: Number of key events for each quarter during the ethnographic action research (**Archived**)
  - Chart B: Total of events for each category of Group Codes 1-3 (Problem Solving and Decision Making) (**Archived**)
  - Chart C: Frequency of Group Codes 1 to 3 by Quarter - Problem Solving & Decision Making
  - Chart D: Total of events for each category of Group Code 4 (Capital Accumulation) (**Archived**)
  - Chart E: Frequency of Group Code 4 by Quarter - Capital Accumulation(**Archived**)
  - Chart F: Total of events for each category of Group Code 5 (Impact on the objectives of the ethnographic action research) (**Archived**)
  - Chart G: Frequency of Group Code 5 by Quarter - Impact rating (**Archived**)
  - Chart H: Total of events for each category of Group Code 6 (Source of Impact)
  - Chart I: Frequency of Group Code 6 by Quarter - Source of Impact

## 1. Coding of the Subsequent Events in section 5.5.3 of the thesis

Quarter/Year	Codes 1-3	Code 4	Code 5	Code 6	Subsequent Event
1/2009	PEXIST	SOCIAL (-VE)	MAJOR (-VE)	INTERN (-VE)	14. The voluntary retirement in the first quarter of 2009, for health reasons, of the veteran Director (Administrator) of the ICASL secretariat who had been in post for a decade.
1/2009-3/2009	BARR ENABL	SOCIAL (-VE) SOCIAL (+VE)	MAJOR (-VE) MAJOR (+VE)	INTERN (-VE) INTERN (+VE)	15. The delay in the appointment of the Board of CSAAG <sup>144</sup> in 2008 and its eventual appointment in July 2009 after the researcher's submission of an offer of resignation from the Institute.
4/2009	CSUCC	SYMB (+VE)	MAJOR (+VE)	INTERN (+VE)	16. The establishment by CSAAG of credible professional contacts (and a reputation for the quality of its technical contributions to the global standard setting community) with the International Public Sector Accounting Standards Board (IPSASB); the Conference of National (accounting) Standard Setters (NSS) managed by the United Kingdom Accounting Standards Board; and the International Accounting Standards Board (IASB).
4/2009	ENABL	CULTURE (+VE)	MAJOR (+VE)	INTERN (+VE)	17. The issue of the first two final accounting standards in December 2009.
4/2009	BARR	ECON (-VE)	MAJOR (-VE)	INTERN (-VE)	18. The unexpected receipt of an email from the development bank that sponsored the strengthening project. The email included a statement that the core of the ICASL strategy that they had financed was in conflict with the convergence principles of the IASB. Consequently, they felt unable to finance a follow up project based on the ICASL strategy.
4/2009	CSUCC	SOCIAL (+VE)	MAJOR (+VE)	INTERN (+VE)	19. The receipt of email confirmation from the IASB confirming that the ICASL strategy was not in conflict with their principles of convergence.
4/2009	CFAIL	ECON (-VE)	MAJOR (-VE)	INTERN (-VE)	20. The apparent failure of the confirmation from the IASB to influence the unexpected decision of the development bank.

<sup>144</sup> CSAAG: the Council for Standards of Accounting, Auditing, Corporate & Institutional Governance. CSAAG is an operating unit of the Sierra Leone Accountability Foundation Limited (SLAF). SLAF is a not for profit company limited by guarantee that was established by ICASL as part of the implementation of its strategy 2008-2012.



Quarter/Year	Codes 1-3	Code 4	Code 5	Code 6	Subsequent Event
1/2010	CFAIL	SOCIAL (-VE)	MAJOR (-VE)	INTERN (-VE)	21. The complaint by the Researcher to the Rules & Ethics Committee of ICASL in March 2010 with regard to the allegedly unethical behaviour of the two key leaders of the Forum of Practising Firms in Sierra Leone who incidentally represent the two firms in the country with a major international presence. Also, the simultaneous copying of that complaint to the international head office of the Big 4 audit firm that is represented by one of the leaders of the Forum of Practising Firms.
2/2010	CSUCC	SYMB (+VE)	MAJOR (+VE)	INTERN (+VE)	22. The swift response of the international head office of the Big 4 firm in demanding an unreserved apology to the researcher.
2/2010	BARR	ECON (-VE)	MAJOR (-VE)	INTERN (-VE)	23. The removal of the Researcher from an invitation list of an international conference on standards and codes in May 2010; sponsored by the development Bank that invested in the successful strengthening project for ICASL.
3/2010	CFAIL	CULTURE (-VE)	MAJOR (-VE)	INTERN (-VE)	24. The continuing delay by ICASL in bringing a ruling on the complaint by the researcher.
3/2010	BARR	ECON (-VE)	MAJOR (-VE)	INTERN (-VE)	25. The continuing and unexpected delay in the financing of the follow up project for ICASL by the development Bank despite the evidence of their support for the activities of the first strengthening project. The evidence of the emergence of a powerful agent of resistance from outside the development bank team that managed the first project.
3/2010	CSUCC	SYMB (+VE)	MAJOR (+VE)	INTERN (+VE)	26. The appointment of the researcher, in August 2010, by the IFRS Foundation (the oversight body for the International Accounting Standards Board) to a committee of the Foundation that is charged with providing global guidance to the implementation of the IASB's new accounting standard for Small and Medium Sized Entities – the “IFRS for SMEs”.

## **2. Results of the analysis of the combined events (from 1 January 2007 to 30 August 2010) of critical periods 1, 2 and the period of subsequent events**

### **KEY TO THE PERIODS SHOWN IN THE CHARTS (HORIZONTAL AXIS) IN THIS APPENDIX:**

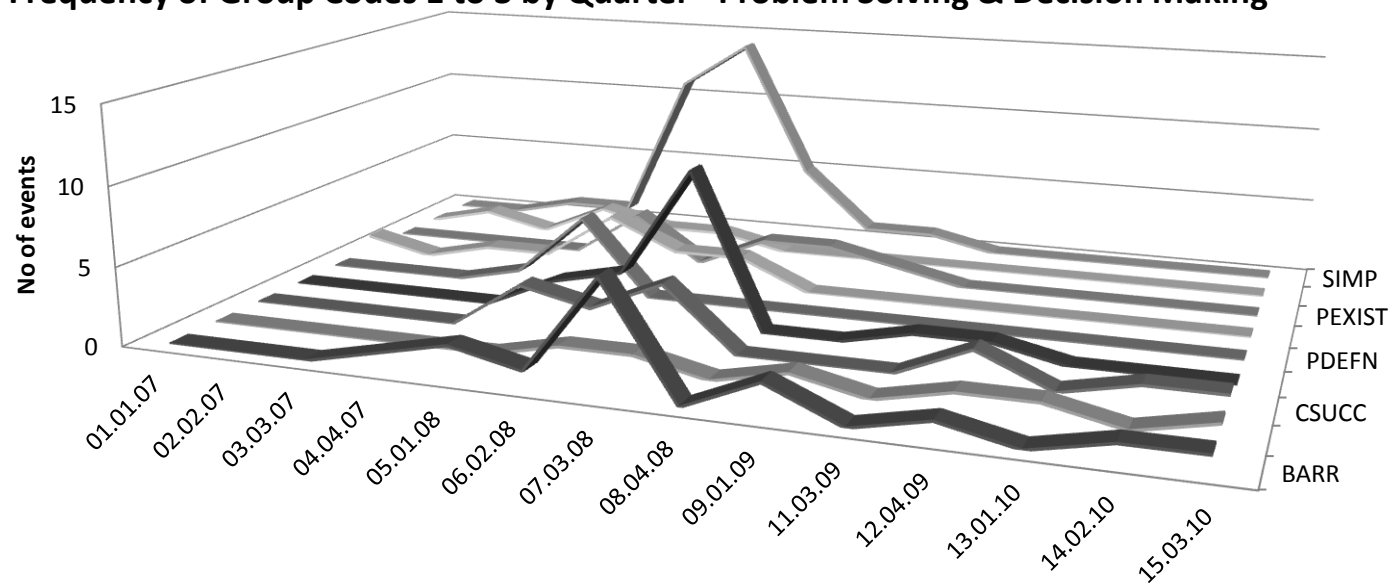
[Sequential number of quarter. Annual calendar quarter. Year]: For example, 08.04.08 is the 8<sup>th</sup> quarter from the start of the action research, which is also the 4<sup>th</sup> quarter of 2008.

Qn: Quarter number n

### **Comments on Chart C:**

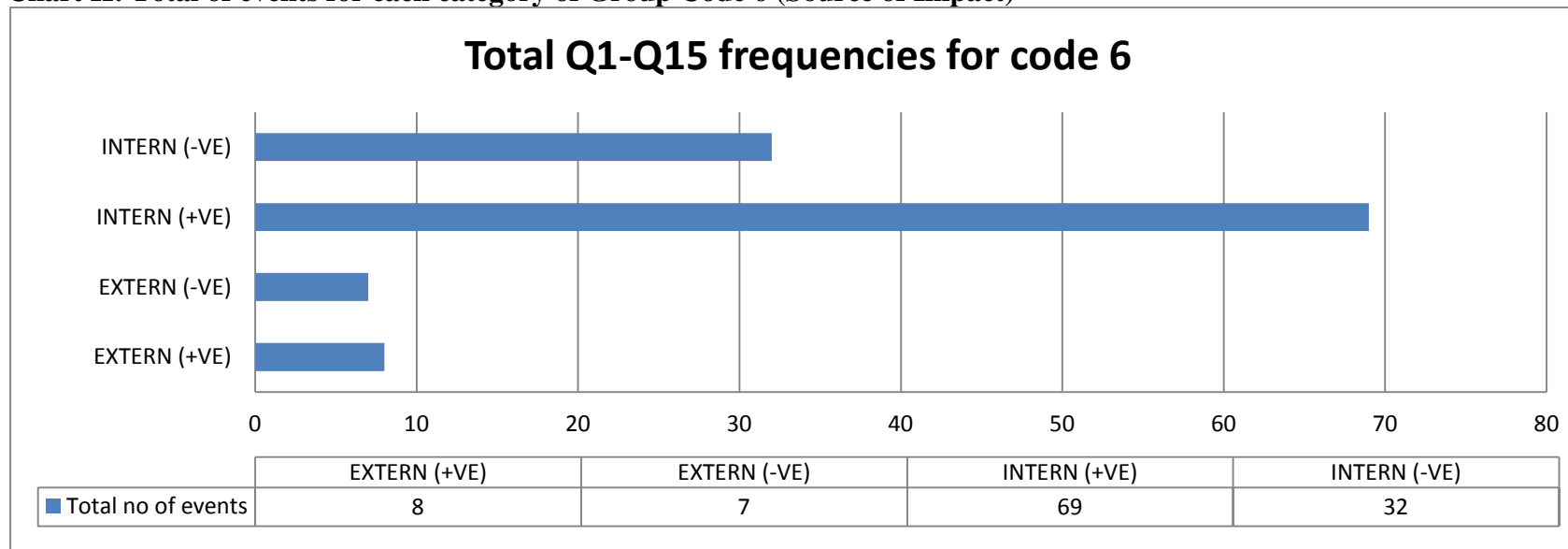
The number of resistance activities to the action research objectives peaked in Q7 after the high point of implementation activities in Q6. The implementation activities were subjected to a high level of public and institutional consultation and information. This appears to have generated a larger number of supportive enabling actions (10) than the potential barrier events (7) in Q7. However, the relatively fewer barrier events succeeded in grinding the subsequent implementation actions from Q8 onwards almost to a halt.

**Chart C: Frequency of Group Codes 1 to 3 by Quarter - Problem Solving & Decision Making**



	01.01.07	02.02.07	03.03.07	04.04.07	05.01.08	06.02.08	07.03.08	08.04.08	09.01.09	11.03.09	12.04.09	13.01.10	14.02.10	15.03.10
■ BARR	0	0	0	1	2	1	7	0	2	0	1	0	1	1
■ CFAIL	0	0	0	0	0	1	1	0	1	0	1	1	0	1
■ CSUCC	0	0	0	0	3	2	4	0	0	0	2	0	1	1
■ ENABL	0	0	0	0	2	3	10	0	0	1	1	0	0	0
■ PDEFN	0	0	0	1	5	0	0	0	0	0	0	0	0	0
■ PDIAG	1	0	1	1	4	2	2	0	0	0	0	0	0	0
■ PEXIST	0	0	0	0	3	0	2	2	1	0	0	0	0	0
■ SGEN	0	1	0	2	1	1	0	0	0	0	0	0	0	0
■ SIMP	0	0	1	1	11	14	5	1	1	0	0	0	0	0

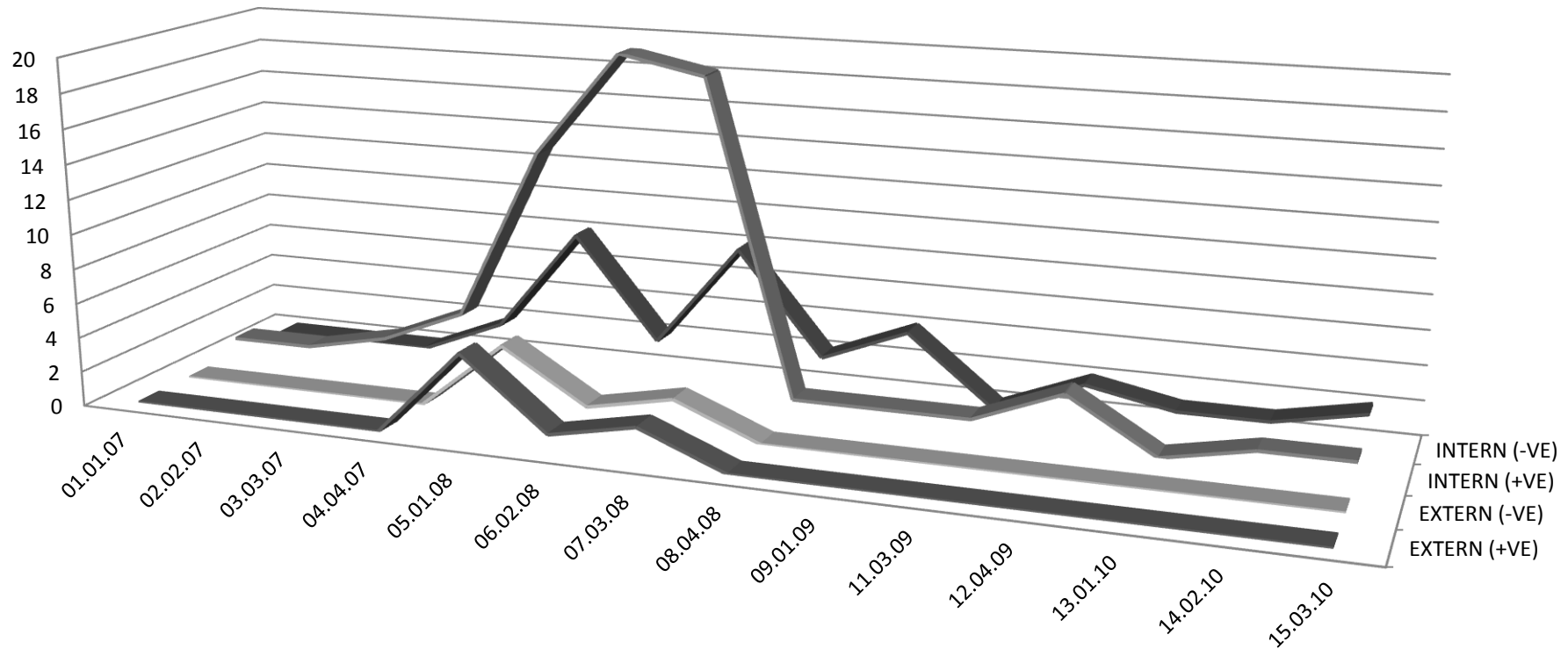
**Chart H: Total of events for each category of Group Code 6 (Source of Impact)**



**Comments on Charts H & I:**

The external activities with an indirect impact on the objectives of the action research appear to be correlated with the activity levels of the action research (Chart I – Q4 to Q7). It is noteworthy that the number of recorded external activities reduces to zero from Q8, which coincides with the retirement of a major proponent of the action research recorded in item 1 of section 1 of this appendix. The Director of the ICASL secretariat was not only a major advocate of the ICASL strategy on which the action research was founded; but also of other external and complementary initiatives of the Institute.

**Chart I: Frequency of Group Code 6 by Quarter - Source of Impact**



	01.01.07	02.02.07	03.03.07	04.04.07	05.01.08	06.02.08	07.03.08	08.04.08	09.01.09	11.03.09	12.04.09	13.01.10	14.02.10	15.03.10
■ EXTERN (+VE)	0	0	0	0	5	1	2	0	0	0	0	0	0	0
■ EXTERN (-VE)	0	0	0	0	4	1	2	0	0	0	0	0	0	0
■ INTERN (+VE)	1	1	2	4	14	20	19	1	1	1	3	0	1	1
■ INTERN (-VE)	0	0	0	2	8	2	8	2	4	0	2	1	1	2

## **Appendix CS 1: Details of the Sample Selection for the Supplementary Cross Sectional Survey**

To manage the size of the appendices, certain parts of this appendix have been archived (see list on following page); and are available upon request. The key details have been summarised in section RM4.3.2 of the thesis.

## OVERVIEW OF CONTENTS

Ref	Name of Sheet	Description of contents	Note	Status
		<b>GENERAL EXPLANATORY GUIDANCE</b>		
		Consider section 4.3.2 of the main thesis, which outlines the principles underlying the sample selection of the cross sectional survey. This document provides details of the application of those principles. In particular, it shows the process of drawing the sample from two of the three key organisations from which the random sample was drawn i.e. the Audit Service of Sierra Leone (ASSL-documents #CS1-C, D & E) and the Sierra Leone Red Cross Society (SLRCS- documents #CS1-F & G). Those sheets include additional guidance of the process of sample selection. Random samples were drawn using the Excel function RANDBETWEEN. The third key organisation i.e. ICASL was randomly sampled indirectly - through the demographic question that asked if the interviewee was a member or student of ICASL. The ASSL and SLRCS documents also include details of the Cluster sample from those organisations. Document CS1-H details the other organisations from which Cluster samples were drawn (these organisations are also shown in CS1-B. Documents CS1-A & B show the consolidated summary of the random and cluster samples. In order to determine whether an inference could be drawn from the combined sample, a demographic category was inserted in document CS1-A that records the "Sample Category" i.e. whether the respondent belongs to the random or cluster sample. In the analysis of the responses shown in section 6.6 of the main thesis, it was concluded that there was no significant difference between the responses from the two samples i.e. they appear to come from the same population and the combination provided a reasonable basis for the drawing of statistical inferences.		
CS1-A	<b>Demographic Data</b>	Complete (anonymised for confidentiality) list of persons sampled in the order in which they were interviewed. It identifies the demographic information including the allocation to the cluster and random elements of the sample.		displayed
CS1-B	<b>Key to Participant ID</b>	The Key to the ID used for the purposes of the AVAS software that was used for the administration of the survey. It identifies the organisation to which the respondent belongs.		displayed
CS1-C	<b>Audit Service Staff List 280610</b>	Complete list of Audit Service of Sierra Leone Staff that identifies those staff that were excluded from the survey (applying the principles of section CS4.3.2 of the thesis in excluding non-professional cadres).		archived

Ref	Name of Sheet	Description of contents	Note	Status
CS1-D	<b>Audit Service Staff- Cluster</b>	A list of senior management staff included in the cluster sample and a statement of the date of their interview where applicable	The sample ID used in this document is distinct from that used in the AVAS software. Its sole purpose is to enable the selection of the sample from the target population	archived
CS1-E	<b>Audit Service Staff- Random</b>	A list of professional staff other than the senior management cluster who were included in the population targeted for the random sample. It includes a statement of the date of their interview where applicable; and notes on the process of sample selection.	The sample ID used in this document is distinct from that used in the AVAS software. Its sole purpose is to enable the selection of the sample from the target population	archived
CS1-F	<b>SLRCS Staff List 280610</b>	Complete list of Sierra Leone Red Cross Society Staff that identifies those staff that were excluded from the survey (applying the principles of section CS4.3.2 of the thesis in excluding non-professional cadres).		archived
CS1-G	<b>SLRCS Staff Selection</b>	A list of senior management and other staff who were included in the population targeted for the cluster and random samples respectively. It includes a statement of the date of their interview where applicable; and notes on the process of sample selection.	The sample ID used in this document is distinct from that used in the AVAS software. Its sole purpose is to enable the selection of the sample from the target population	archived
CS1-H	<b>Other Organisations</b>	A list of senior management staff from other organisations that were included in the cluster sample and a statement of the date of their interview where applicable. The principles underlying the selection of these organisations was stated in section CS4.3.2 of the thesis.		archived



## Appendix CS1-A

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
F001	Cluster	M	Sierra Leonean	Senior manage- ment	Private Profit Seek- ing	Krio	Christianity	N
F002	Cluster	M	Sierra Leonean	Senior manage- ment	Private Profit Seek- ing	Krio	Christianity	N
F003	Cluster	F	Sierra Leonean	Senior manage- ment	Private Profit Seek- ing	Krio	Christianity	N
I001	Cluster	M	Sierra Leonean	Board	Private Profit Seek- ing	Krio	Christianity	Y
S001	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Mende	Christianity	N
S002	Cluster	F	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
S003	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
S004	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Fula	Islam	N
A001	Cluster	F	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	Y
A002	Cluster	F	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	N
N001	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Fula	Islam	N

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
N002	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Loko	Islam	Y
S005	Random	M	Sierra Leonean	Other	Private Not For Profit	Krio	Islam	N
S006	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Christianity	N
S007	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Mende	Islam	N
S008	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Mende	Christianity	Y
S009	Random	M	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	Y
S010	Random	F	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N
S011	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Christianity	N
S012	Random	M	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N
S013	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Christianity	N
A003	Random	M	Sierra Leonean	Other	Public Sector	Loko	Islam	N
A004	Random	M	Sierra Leonean	Other	Public Sector	Fula	Islam	Y
A005	Random	F	Sierra Leonean	Other	Public Sector	Sherbro	Christianity	N

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
A006	Random	M	Sierra Leonean	Other	Public Sector	Mende	Christianity	Y
A007	Random	M	Sierra Leonean	Other	Public Sector	Kissi	Christianity	N
A008	Random	M	Sierra Leonean	Other	Public Sector	Mende	Christianity	N
A009	Random	M	Sierra Leonean	Other	Public Sector	Loko	Islam	N
N003	Cluster	F	Sierra Leonean	Senior manage- ment	Public Sector	Sherbro	Christianity	N
N004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Temne	Islam	N
S014	Random	M	Sierra Leonean	Other	Private Not For Profit	Madingo	Islam	N
C001	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Krio	Christianity	N
I002	Cluster	M	Sierra Leonean	Board	Public Enterprise	Limba	Christianity	Y
C002	Cluster	M	Sierra Leonean	Board	Public Enterprise	Krio	Christianity	N
C003	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Krio	Christianity	N
C004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Temne	Islam	Y
S015	Random	M	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
S016	Random	M	Sierra Leonean	Other	Private Not For Profit	Temne	Islam	N
S017	Random	M	Sierra Leonean	Other	Private Not For Profit	Fula	Islam	N
S018	Random	M	Sierra Leonean	Other	Private Not For Profit	Fula	Islam	N
A010	Random	M	Sierra Leonean	Other	Public Sector	Krio	Christianity	N
A011	Random	M	Sierra Leonean	Other	Public Sector	Temne	Islam	Y
A012	Random	M	Sierra Leonean	Other	Public Sector	Krio	Christianity	Y
A013	Random	M	Sierra Leonean	Other	Public Sector	Temne	Islam	Y
A014	Random	M	Sierra Leonean	Other	Public Sector	Krio	Christianity	N
A015	Random	F	Sierra Leonean	Other	Public Sector	Mende	Christianity	Y
A016	Random	M	Sierra Leonean	Other	Public Sector	Temne	Islam	N
S019	Random	M	Sierra Leonean	Other	Private Not For Profit	Temne	Islam	N
S020	Random	F	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N
S021	Random	M	Sierra Leonean	Other	Private Not For Profit	Kru	Christianity	N

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
S022	Random	M	Sierra Leonean	Other	Private Not For Profit	Krio	Christianity	N
G001	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Limba	Christianity	Y
G002	Random	M	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	N
G003	Random	M	Sierra Leonean	Senior manage- ment	Public Sector	Sherbro	Christianity	Y
A017	Random	M	Sierra Leonean	Other	Public Sector	Sherbro	Christianity	Y
A018	Random	F	Sierra Leonean	Other	Public Sector	Krio	Christianity	Y
A019	Random	M	Sierra Leonean	Other	Public Sector	Temne	Islam	N
A020	Random	M	Sierra Leonean	Other	Public Sector	Kono	Christianity	N
A021	Random	M	Sierra Leonean	Other	Public Sector	Temne	Islam	N
A022	Random	M	Sierra Leonean	Other	Public Sector	Mende	Christianity	N
A023	Random	F	Sierra Leonean	Other	Public Sector	Mende	Christianity	Y
S023	Random	M	Sierra Leonean	Other	Private Not For Profit	Temne	Islam	Y
S024	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Christianity	N

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
S025	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Islam	Y
S026	Random	F	Sierra Leonean	Other	Private Not For Profit	Krio	Islam	N
S027	Random	M	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N
S028	Random	M	Sierra Leonean	Other	Private Not For Profit	Mende	Christianity	N
S029	Random	M	Sierra Leonean	Other	Private Not For Profit	Temne	Islam	Y
S030	Random	F	Sierra Leonean	Other	Private Not For Profit	Temne	Christianity	N
T001	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Limba	Islam	N
T002	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Temne	Christianity	N
T003	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Mende	Christianity	N
S031	Cluster	F	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
A024	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	Y
I003	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
A025	Random	M	Sierra Leonean	Other	Public Sector	Mende	Islam	Y

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
A026	Random	M	Sierra Leonean	Other	Public Sector	Fula	Islam	Y
T004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Susu	Islam	Y
I03A	Cluster	M	Sierra Leonean	Senior manage- ment	Private Profit Seek- ing	Krio	Christianity	Y
I004	Cluster	M	Sierra Leonean	Board	Private Profit Seek- ing	Krio	Islam	Y
T004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Enterprise	Temne	Islam	N
I005	Cluster	F	Sierra Leonean	Board	Private Profit Seek- ing	Krio	Christianity	Y
O001	Cluster	M	Sierra Leonean	Senior manage- ment	Private Profit Seek- ing	Krio	Christianity	N
I006	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
S032	Random	F	Other	Other	Private Not For Profit	Other	Other	N
S033	Random	F	Sierra Leonean	Other	Private Not For Profit	Limba	Christianity	N
I007	Cluster	M	Sierra Leonean	Board	Public Sector	Krio	Christianity	Y
L001	Cluster	M	Sierra Leonean	Board	Public Sector	Temne	Islam	Y
G004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	Y

<b>Partici- pant_ID</b>	<b>Sam- ple_category</b>	<b>Gen- der</b>	<b>Nationality</b>	<b>Position_in_ your_organisatio n</b>	<b>Your_organisation' s_sector</b>	<b>Your_mother_languag e?</b>	<b>Your_religion ?</b>	<b>ICASL mem- ber or stu- dent? (Y/N)</b>
G005	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Mende	Christianity	N
O002	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Limba	Christianity	Y
O003	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	Y
A027	Random	F	Sierra Leonean	Other	Public Sector	Krio	Christianity	N
S034	Cluster	M	Sierra Leonean	Board	Private Not For Profit	Mende	Christianity	N
S035	Cluster	M	Sierra Leonean	Board	Private Not For Profit	Mende	Islam	N
O004	Cluster	M	Sierra Leonean	Senior manage- ment	Private Not For Profit	Krio	Christianity	N
A028	Random	M	Sierra Leonean	Other	Public Sector	Mende	Christianity	N
P001	Cluster	F	Sierra Leonean	Senior manage- ment	Public Sector	Krio	Christianity	Y
P002	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Kono	Christianity	N
P003	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Temne	Christianity	N
P004	Cluster	M	Sierra Leonean	Senior manage- ment	Public Sector	Sherbro	Christianity	N



## Appendix CS1-B

Organisation reference	Full name of Organisation
F	FJP
I	ICASL
S	Sierra Leone Red Cross Society
A	Audit Service of Sierra Leone
N	National Commission for Privatisation
L	SLAF/CSAAG
C	Sierra Leone Commercial Bank Ltd
G	Accountant General's Department, Government of Sierra Leone
T	NASSIT
O	Other
P	Sierra Leone Investment & Export Promotion Agency
<b>Key to participant ID</b>	Organisation reference/Sequential interview number
Note 1	The Participant ID is used only in the AVAS survey administration software and the demographic data collection form and cannot be used to identify the persons interviewed.
	It is not recorded against the checklists of persons interviewed i.e. the participant's responses are effectively anonymous and cannot be traced to any individual.
	The ID enables identification of the employing organisation, but not the individual who volunteered the responses.

Note 2	Where ICASL members or students are interviewed as part of their employing organisation, they are assigned the organisation reference of their employer.
	However, their participation in ICASL will be recorded in the demographic information recorded prior to the administration of the primary survey.
	Where the allocation of an ICASL member to his employing organisation would put the anonymity of his responses at risk (possibly due to him being a
	sole practitioner) then he will be assigned an ICASL reference in his "participant ID" that is entered into the AVAS software.

## **Appendix CS 2: Raw Data Collected for the Supplementary Cross Sectional Survey**

To manage the size of the appendices, this appendix has been archived; and is available upon request.

## **Appendix CS 3: Basic Descriptive Statistics for the Demographic Variables**

To manage the size of the appendices, this appendix has been archived; and is available upon request. The key details have been summarised in section CS6.5 of the thesis.

## **Appendix CS 4: Basic Descriptive Statistics for the Discrete Interval (Survey Statement) Variables**

Ref. to survey statement	Source	Statement
D9	Original construction	Most people I know stand firmly by the principle that their word is their bond
D6	Original construction	Most people consider that academic success is now a commodity to be purchased rather than to be studied for
A4	GSS Anomia	Nowadays, a person has to live pretty much for today and let tomorrow take care of itself.
D11	Original construction	Honesty is essential for society to develop
A8	GSS Anomia	These days a person doesn't really know whom he can count on
A2	GSS Anomia	You sometimes can't help wondering whether anything is worthwhile any more.
A9	GSS Anomia	Most people don't really care what happens to the next fellow
A7	GSS Anomia	Most public officials (people in public office) are not really interested in the problems of the average man.
D8	Original construction	Most Sierra Leoneans put the interest of their country first, and their individual interests second.
A1	GSS Anomia	Next to health, money is the most important thing in life.
D7	Original construction	Most Sierra Leonean bosses can rely on their staff to follow their laid down rules almost without exception in their absence
D4	Original construction	Sierra Leonean society has many rules and laws. But most of its citizens do not want to be subjected to their enforcement.
D2	Original construction	Most people think that it is understandable for someone to cheat in his exams if he knows that most of his class will be cheating
D5	Original construction	Most Sierra Leoneans put the interest of their ethnicity first, and the interest of the country second.
D1	Original construction	Most people believe that everyone is entitled to grab what he can from something that belongs to government
D3	Original construction	Most people would permit their child to marry a dishonest but prosperous person

Ref. to survey statement	Source	Statement
D10	Original construction	Most public officials in Sierra Leone place the interest of national prosperity before their personal benefit.
A5	GSS Anomia	In spite of what some people say, the lot (situation/condition) of the average man is getting worse, not better.
A6	GSS Anomia	It's hardly fair to bring a child into the world with the way things look for the future.
A3	GSS Anomia	To make money, there are no right and wrong ways any more, only easy and hard ways.

### Key to codes

*Codes used in the referencing of survey statements:*

COPY	A variable that is not subject to reverse coding
REV	A variable that has been subjected to reverse coding
SD	A variable that has the characteristics of Social Desirability i.e. respondents may be motivated to provide an answer that may be considered to be socially acceptable.

*Codes used in the scoring of survey statements (after the reverse coding of relevant variables to provide a uniform direction of scores to assist the interpretation of ratings by participants:*

1	A response that is strongly unfavourable to the nurturing of a culture of honesty in Sierra Leonean society.
2	A response that is somewhat unfavourable to the nurturing of a culture of honesty in Sierra Leonean society.
3	A response that is somewhat favourable to the nurturing of a culture of honesty in Sierra Leonean society.
4	A response that is strongly favourable to the nurturing of a culture of honesty in Sierra Leonean society.

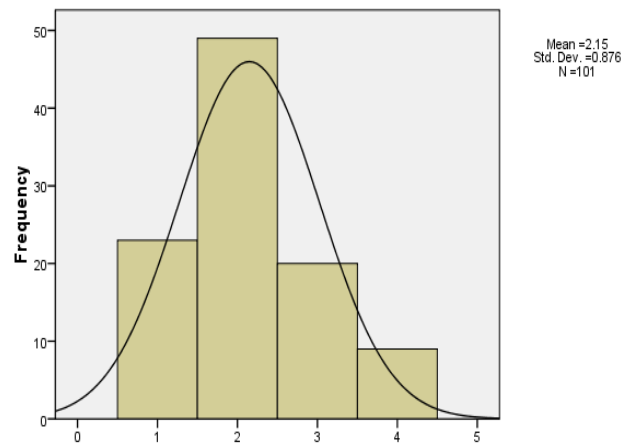
Statis-  
tics

	D11COPYS	D9COP	D8COP	D7COP	D10COP	D6RE	A4RE	A8RE	A2RE	A9RE	A7RE	A1RE	D4RE	D2RE	D5RE	D1RE	D3RE	A5RE	A6RE	A3RE
	D	Y	Y	Y	Y	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V
N Valid	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101
Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean	3.97	2.35	1.51	2.50	1.64	2.15	2.93	1.73	2.52	1.57	1.58	2.22	1.62	2.40	1.79	1.65	2.02	1.86	2.33	2.99
Std. Error of Mean	.017	.100	.057	.086	.073	.087	.111	.079	.094	.063	.066	.112	.067	.091	.072	.074	.090	.089	.104	.109
Mode	4	3	1	3	1	2	4	1	2	1	1	1	1	2	2	1	2	1	2	4
Std. Deviation	.171	1.004	.576	.867	.729	.876	1.116	.799	.944	.638	.667	1.128	.676	.917	.725	.741	.905	.895	1.040	1.100
Skewness	-5.624	.040	.580	-.219	1.143	.523	-.610	1.003	.218	.659	.921	.369	.824	.234	.340	.960	.703	.706	.230	-.624
Std. Error of Skewness	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240	.240
Kurtosis	30.232	-1.115	-.628	-.635	1.481	-.276	-	.684	-.900	-.528	.623	-	.402	-.720	-1.032	.541	-.156	-.438	-	-
Std. Error of Kurtosis	.476	.476	.476	.476	.476	.476	1.021	.476	.476	.476	.476	1.265	.476	.476	.476	.476	.476	.476	1.103	1.020
Sum	401	237	153	252	166	217	296	175	255	159	160	224	164	242	181	167	204	188	235	302
Percentiles 25	4.00	1.00	1.00	2.00	1.00	2.00	2.00	1.00	2.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00
50	4.00	2.00	1.00	3.00	2.00	2.00	3.00	2.00	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
75	4.00	3.00	2.00	3.00	2.00	3.00	4.00	2.00	3.00	2.00	2.00	3.00	2.00	3.00	2.00	2.00	2.00	2.00	3.00	4.00

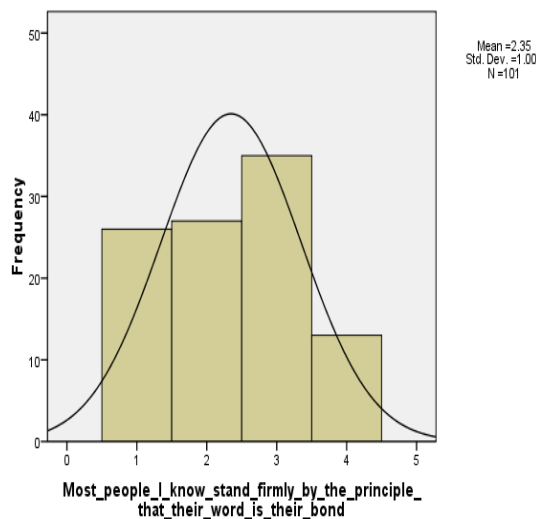


D9COPY		
	Frequency	Percent
Valid 1	26	25.7
2	27	26.7
3	35	34.7
4	13	12.9
Total	101	100.0

REV\_Most people consider that academic success is now a commodity to be purchased rather than to be studied for



Most people I know stand firmly by the principle that their word is their

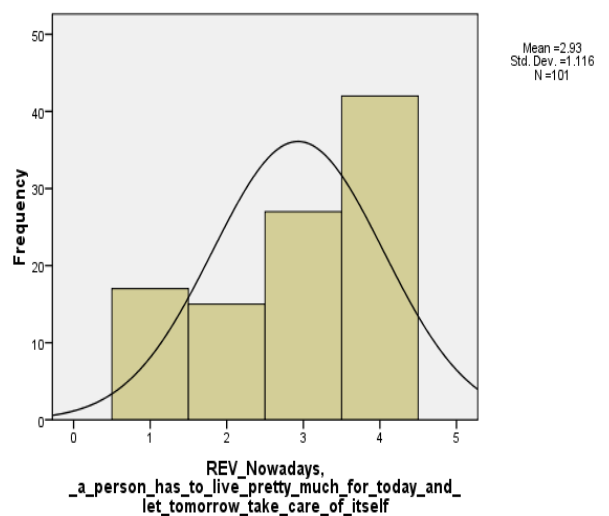


REV\_Most people consider that academic success is now a commodity to be purchased rather than to be studied for

A4REV		
	Frequency	Percent
Valid 1	17	16.8
2	15	14.9
3	27	26.7
4	42	41.6
Total	101	100.0

D6REV		
	Frequency	Percent
Valid 1	23	22.8
2	49	48.5
3	20	19.8
4	9	8.9
Total	101	100.0

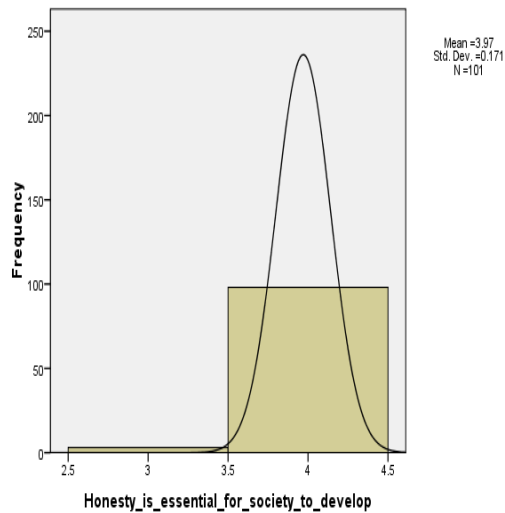
REV Nowadays, a person has to live pretty much for today and let tomorrow take care of itself



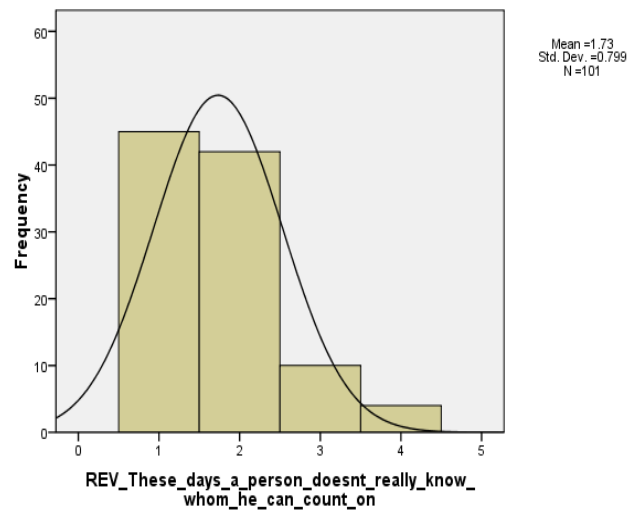
**D11COPYS**

	Frequency	Percent
Valid 3	3	3.0
4	98	97.0
Total	101	100.0

**Honesty\_is\_essential\_for\_society\_to\_develop**



**REV\_These\_days\_a\_person\_doesnt\_really\_know\_whom\_he\_can\_count\_on**



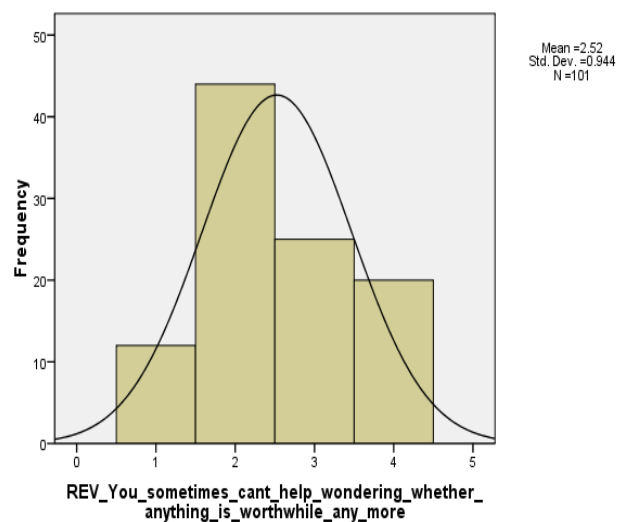
**A2REV**

	Frequency	Percent
Valid 1	12	11.9
2	44	43.6
3	25	24.8
4	20	19.8
Total	101	100.0

**A8REV**

	Frequency	Percent
Valid 1	45	44.6
2	42	41.6
3	10	9.9
4	4	4.0
Total	101	100.0

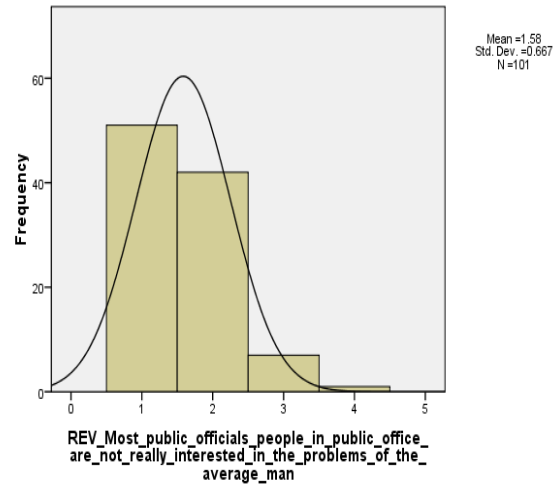
**REV\_You\_sometimes\_cant\_help\_wondering\_whether\_anything\_is\_worthwhile\_any\_more**



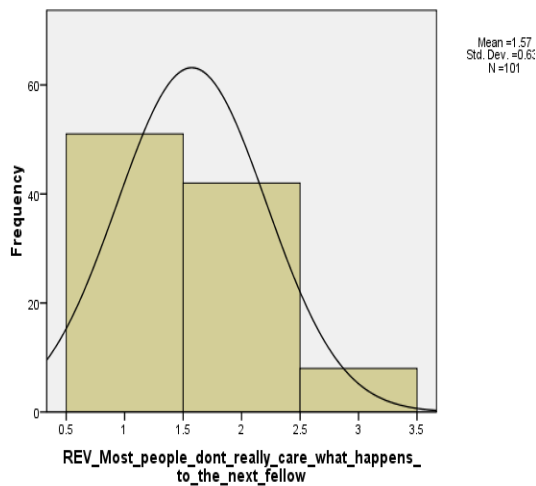
**A9REV**

	Frequency	Percent
Valid 1	51	50.5
2	42	41.6
3	8	7.9
Total	101	100.0

REV\_Most\_public\_officials\_people\_in\_public\_office\_are\_not\_really\_interested\_in\_the\_problems\_of\_the\_average\_man



REV\_Most\_people\_dont\_really\_care\_what\_happens\_to\_the\_next\_fellc

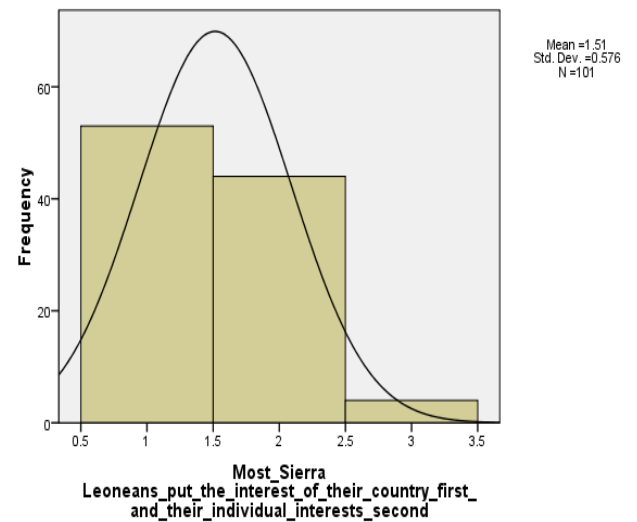
**D8COPY**

	Frequency	Percent
Valid 1	53	52.5
2	44	43.6
3	4	4.0
Total	101	100.0

**A7REV**

	Frequency	Percent
Valid 1	51	50.5
2	42	41.6
3	7	6.9
4	1	1.0
Total	101	100.0

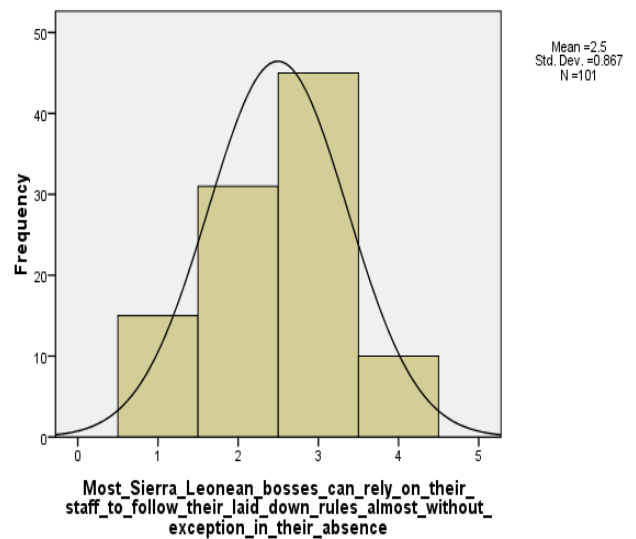
Most Sierra  
Leoneans\_put\_the\_interest\_of\_their\_country\_first\_and\_their\_individual\_interests\_second



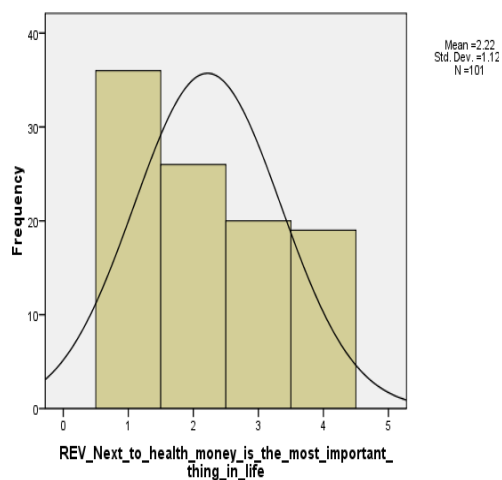
**A1REV**

	Frequency	Percent
Valid 1	36	35.6
2	26	25.7
3	20	19.8
4	19	18.8
Total	101	100.0

Most Sierra Leonean bosses can rely on their staff to follow their laid down rules almost without exception in their absence

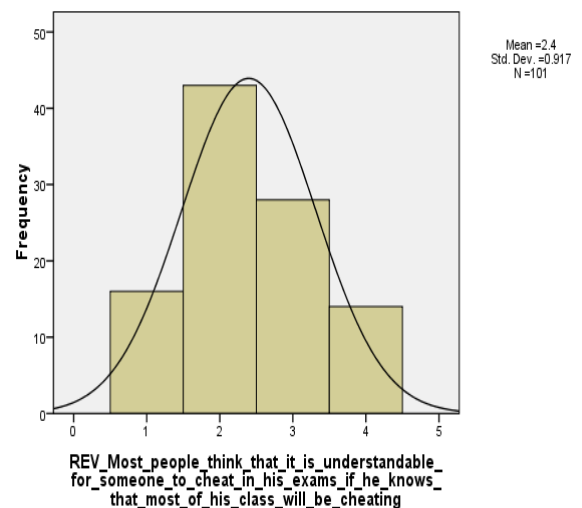


REV\_Next\_to\_health\_money\_is\_the\_most\_important\_thing\_in\_life

**D2REV**

	Frequency	Percent
Valid 1	16	15.8
2	43	42.6
3	28	27.7
4	14	13.9
Total	101	100.0

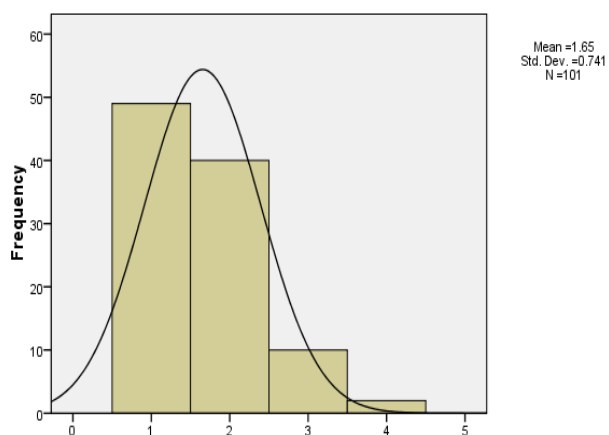
REV\_Most\_people\_think\_that\_it\_is\_understandable\_for\_someone\_to\_cheat\_in\_his\_exams\_if\_he\_knows\_that\_most\_of\_his\_class\_will\_be\_cheating

**D7COPY**

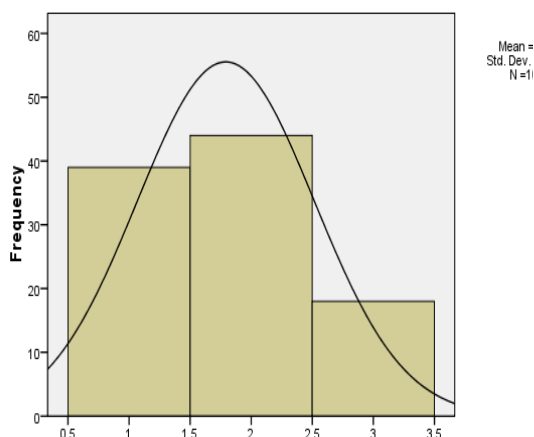
	Fre- quency	Per- cent
Valid 1	15	14.9
2	31	30.7
3	45	44.6
4	10	9.9
Total	101	100.0

D5REV		
	Frequency	Percent
Valid 1	39	38.6
2	44	43.6
3	18	17.8
Total	101	100.0

REV\_Most\_people\_believe\_that\_everyone\_is\_entitled\_to\_grab\_what\_he\_can\_from\_something\_that\_belongs\_to\_government



REV\_Most Sierra Leoneans put the interest of their ethnicity first and the interest of the country



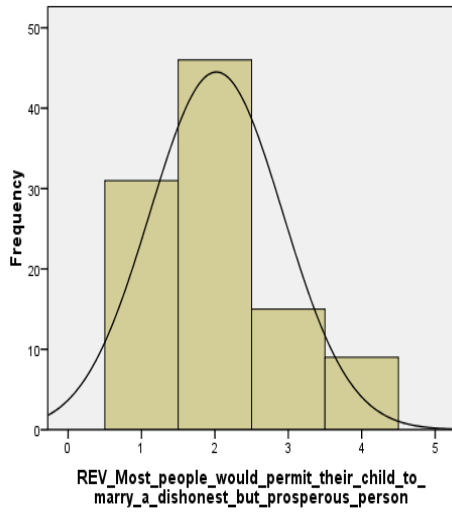
REV\_Most Sierra Leoneans put the interest of their ethnicity first and the interest of the country second

REV\_Most people believe that everyone is entitled to grab what he can from something that belongs to government

D3REV		
	Frequency	Percent
Valid 1	31	30.7
2	46	45.5
3	15	14.9
4	9	8.9
Total	101	100.0

D1REV		
	Frequency	Percent
Valid 1	49	48.5
2	40	39.6
3	10	9.9
4	2	2.0
Total	101	100.0

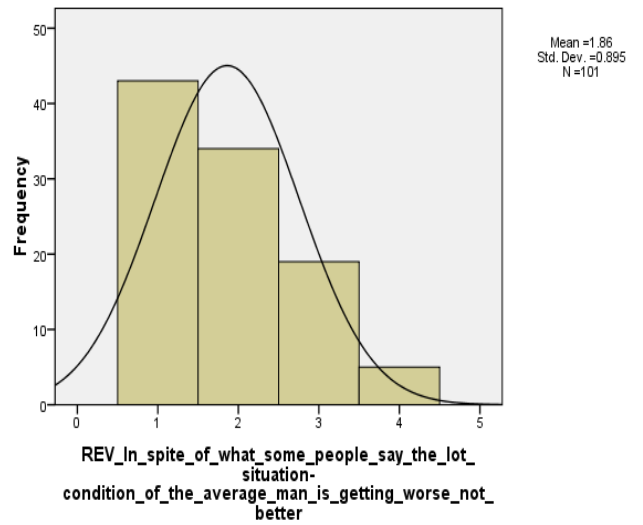
REV\_Most\_people\_would\_permit\_their\_child\_to\_marry\_a\_dishonest\_but\_prosperou



#### A5REV

	Frequency	Percent
Valid 1	43	42.6
2	34	33.7
3	19	18.8
4	5	5.0
Total	101	100.0

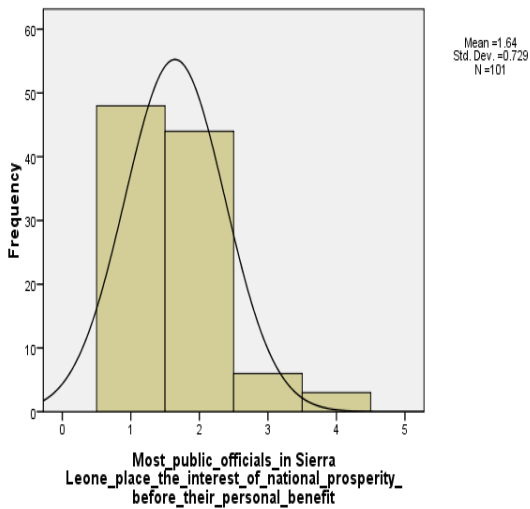
REV\_In spite\_of\_what\_some\_people\_say\_the\_lot\_situation-  
condition\_of\_the\_average\_man\_is\_getting\_worse\_not\_better



#### D10COPY

	Frequency	Percent
Valid 1	48	47.5
2	44	43.6
3	6	5.9
4	3	3.0
Total	101	100.0

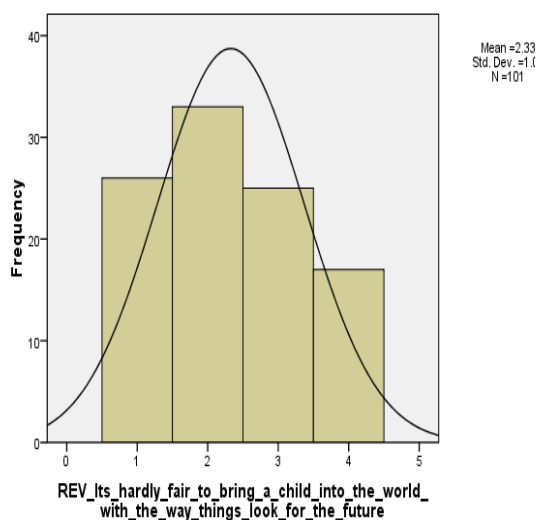
Most\_public\_officials\_in Sierra Leone\_place\_the\_interest\_of\_national\_prosperity\_before\_their\_personal\_bene



#### A6REV

	Frequency	Percent
Valid 1	26	25.7
2	33	32.7
3	25	24.8
4	17	16.8
Total	101	100.0

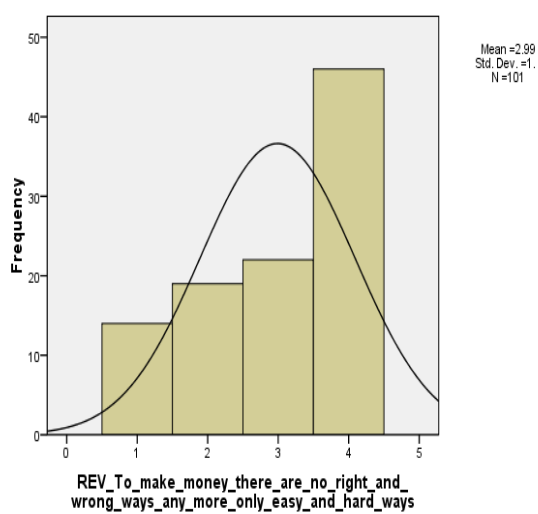
REV\_Its\_hardly\_fair\_to\_bring\_a\_child\_into\_the\_world\_with\_the\_way\_things\_look\_for\_the\_fut



**A3REV**

	Frequency	Percent
Valid 1	14	13.9
2	19	18.8
3	22	21.8
4	46	45.5
Total	101	100.0

REV\_To\_make\_money\_there\_are\_no\_right\_and\_wrong\_ways\_any\_more\_only\_easy\_and\_hard



## **Appendix X1: Contemporary Quality of Education in Sierra Leone**



**Extract from an FJP Report for the International Finance Corporation (part of the World Bank Group) – (FJP, 2009a: 30-32)**

**2.14 Drop in Quality of Education**

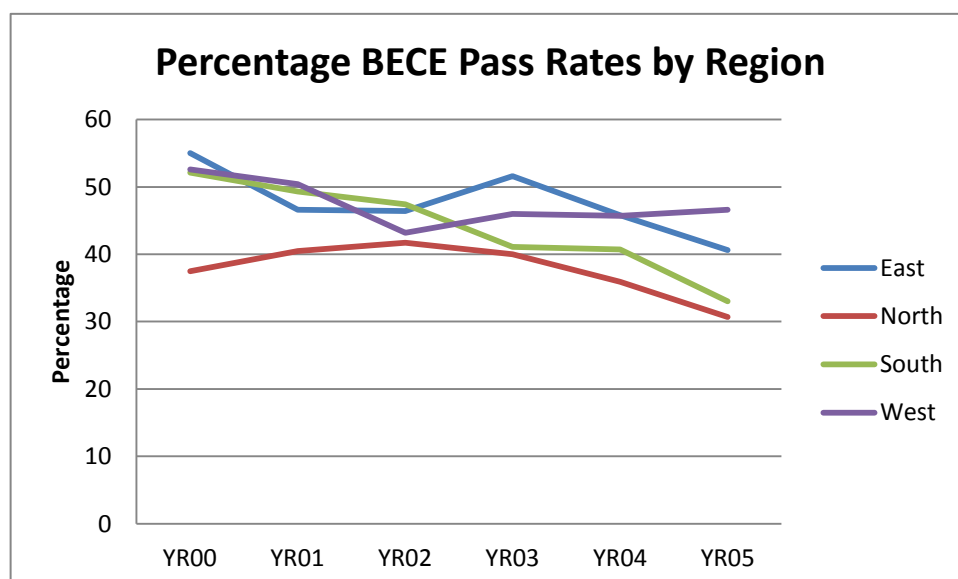
The increase in school enrolment has not been accompanied by an improvement in the quality of education. Public examination results show a sharp drop in the pass rates. Table 15 shows a sharp decline in the pass rates in the National Primary Exam (NPSE) since year 2000. The Male pass rate dropped from 92.9% to 58.3% and the female pass rate from 92.0% to 42.9%

YEAR	MALE SAT	MALE PASSES	% MALE PASSES	FEMALE SAT	FEMALE PASSES	% FEMALE PASSES
2000	11,948	11,099	92.9	8,241	7,583	92.0
2001	15,884	12,736	80.2	10,263	7,974	77.7
2002	21,629	17,930	82.9	13,303	10,252	77.1
2003	29,825	24,235	81.3	17,026	12,882	75.7
2004	38,703	31,080	80.3	22,445	16,997	75.7
2005	48,204	35,776	74.2	29,452	20,062	68.1
2007	56,077	32,665	58.3	40,191	16,780	41.8
2008	56,223	30,411	54.1	44,661	19,173	42.9

**Table 17: Comparative NPSE Performance by Gender**

Source: Basic Education Unit, MEYS

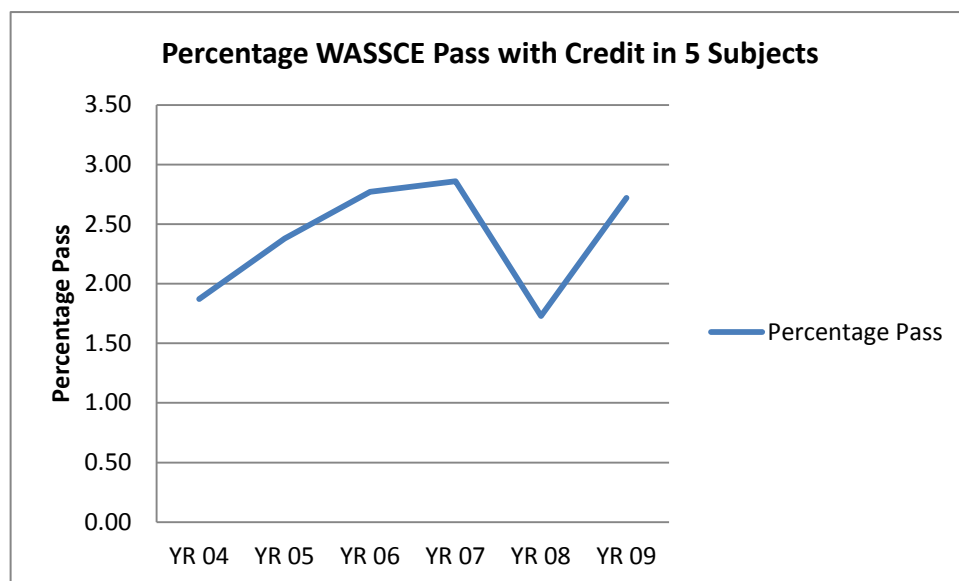
The drop in quality of education is also reflected in the pass rates at the country's middle school exam, the Basic Education Certificate Exam (BECE) between 2001 and 2005. Fig 4 show a declining pass rate since year 2001 in all four regions of the country. This trend has not been reversed up to date.



**Figure 6: BECE Pass Rates 2001 to 2005**

Source: West African Examination Council

This decline in quality has cascaded throughout all levels of education –secondary and tertiary; and presents a serious threat to the ability of the country to compete against better educated peers in other lands. The 2008 secondary school leaving exams had the worst pass rate since 2004. Fig 5 below show that only 1.7% of all candidates that sat countrywide in both public and private school got credits in 5 subjects, the minimum requirement for acceptance into university in Sierra Leone. The percentage is lower if the 5 credits should include English and Math. This ability to compete on knowledge and ability is essential to Sierra Leone’s prospects for earning its way out of its acute poverty and thereby reduce its dependence on handouts from the international community.



**Figure 7: WASSCE Pass Rates 2005 to 2009**

Source: West African Examination Council

Indeed, reversing this fall in quality is essential to the continued social and economic security of the country – and the wider viability of the IFC’s portfolio of investments in the country’s private sector. The author of the UNICEF Out-of-School Children Report in Sierra Leone supports this position with the following statement: *Education breaks the vicious cycle of poverty. It is the most powerful weapon that vulnerable and marginalised children have to change their future.*<sup>145</sup>

In today’s globalised media, poorly educated citizens are aware of, and demand, global standards of consumption. Their inability to earn such standards of consumption, due to their educational handicap, will inevitably lead to unethical and corrupt behaviour of the “lucky” few with access to power and resources; and mass frustration and social strife for the marginalised majority.

The acute drop in quality is logically a factor of (i) the attitudes of pupils to learning, (ii) the quality of the content of the curriculum, (iii) the quality of the delivery mechanism – from the political and regulatory elements to the level of the educational institution and (iv) the effectiveness of the assessment system for examinations. Amid concerns that the expansion in access to education has been at an unacceptable cost to the quality of education, this drop in performance prompted GOSL to set up a Commission in May 2009 to review the whole education system operating in the country. Whatever, the combination of the factors that may be found to be at work, there is prima facie evidence of a systematic vicious cycle of deteriora-

<sup>145</sup> Out of School Children of Sierra Leone, UNICEF, 2008

tion across the entire education sector. Any remedy must thus rationally involve wholesale reform of the system after a thorough identification of the primary drivers of the vicious cycle.

The more expensive schools must, of necessity, provide the perception of higher quality in order to attract parents to pay the higher premiums over the GOSL levels of tuition fees. However, given the increasing anecdotal evidence, noted below, of a concern among parents about the quality offered by even this strata of schools, it is unclear whether the fees charged (or their use) is adequate to provide a level of quality that is acceptable to parents who are concerned to see their children compete with the best in the world.

Only a generation ago, there were very few private post-primary schools in Sierra Leone. The majority of children of all social and economic strata attended the same government-owned or government-assisted schools. They were confident of an education that would reasonably equip them to compete in the wider world. Two or three generations ago, the education offered by Sierra Leonean schools was the envy of West Africa and saw many parents from as far as The Gambia and Cameroon send their children to take advantage of the superior education offered in the country. Many of the oldest schools and the first tertiary establishment in sub-saharan Africa are of Sierra Leonean pedigree.

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